



2024

FRIO COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT

FRIO COUNTY APPRAISAL DISTRICT

FRIO CAD NUMBER OF PARCELS

FRIO CAD VALUE

FRIO CAD USES OF PROPERTY

FRIO CAD TYPES OF PROPERTY

FRIO CAD EXEMPTION DATA

FRIO CAD APPEAL DATA

FRIO CAD RATIO STUDY ANALYSIS

FRIO CAD NEW CONSTRUCTION

FRIO CAD LEGISLATIVE CHANGES

The Texas Property Tax Code requires all property to be appraised at one hundred percent (100%) market value. According to the Texas Property Tax Code the Chief Appraiser is required to use the income method to appraise property qualified as low-income housing under Section 11.1825. The appraiser must specifically consider the restrictions on who may rent the property and the amount of rent to be charged. As of January 31, of each year the district must give public notice of the cap rate to be used on all qualified low-income housing properties. The 2023 capitalization rate for **FRIO COUNTY APPRAISAL DISTRICT** is between 8.5% and 9.5%.

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT
PARCELS FOR 2024 ARE 26,237

**Real Estate Recap History Year 2024
Selection Page**

**Run Date: 7/19/2024
3:37:25PM**

Description:

Order: Parcel Id

SELECTION CRITERIA

Year Run: 2024
Jurisdiction 00-FRIO COUNTY APPR DIST
Jurisdiction 01-FRIO COUNTY
Jurisdiction 01R-LATERAL ROAD
Jurisdiction 10-DILLEY CITY
Jurisdiction 11-PEARSALL CITY
Jurisdiction 30-CHARLOTTE ISD-FRIO
Jurisdiction 31-HONDO ISD (FRIO CO)
Jurisdiction 32-DILLEY ISD
Jurisdiction 32IS-DILLEY ISD I&S
Jurisdiction 34-PEARSALL ISD
Jurisdiction 34IS-PEARSALL ISD I&S
Jurisdiction 37-DEVINE ISD
Jurisdiction 60-FRIO HOSPITAL DISTRICT
Jurisdiction 63-FRIO CO EMER SERV DIST
Jurisdiction 65-EVERGREEN UNDGRND WTR



2024 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite (+)	46,501,810	2,523	0	Exempt Property	128,340,040	314	2,785,220	63
Non Homesite (+)	237,278,820	6,472	14,685,610	Under \$500/\$2500	8,800	15	87,000	769
Productivity Market (+)	2,452,351,180	4,653	0	Abatements	0	0	0	0
Income (+)	0	0	0	Freeport	0	0	0	0
Total Land (=)	2,736,131,810	13,648	14,685,610	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	0	0	0	0
Timber Gain (+)	0	0	0	Chapter 313 Value Limitation	0	0	0	0
Productivity Market (+)	2,452,351,180	4,653	0	Mineral Unknown	0	0	0	0
Land Ag 1D (-)	2,890	1	0	Interstate Commerce	0	0	0	0
Land Ag 1D1 (-)	85,333,090	4,651	0	Foreign Trade	0	0	0	0
Land Ag Timber (-)	0	0	0	MultiUse	0	0	0	0
Productivity Loss (=)	2,367,015,200	4,652		Solar/Wind Power	0	0	0	0
Improvements				Vehicle Leased for Personal Use	0	0	0	0
Homesite (+)	231,538,360	2,365	0	TCEQ/Pollution Control	46,115,880	14	(Includes New Pollution Control Value of 999,090)	
New Homesite (+)	5,290,380	320	0	Allocation	0	0	0	0
Non Homesite (+)	608,522,396	4,240	102,509,780	Historical	0	0	0	0
New Non Homesite (+)	24,621,920	358	8,958,190	Disaster Exemption	0	0	0	0
Income (+)	0	0	0	Community Housing	0	0	0	0
Total Improvement (=)	869,973,056	7,283	111,467,970	Childcare Facility	0	0	0	0
Personal					172,464,720		2,872,220	
Homesite (+)	26,181,590	519	0	Total Losses (Includes Prod. Loss & Cap Loss) (=)			2,647,437,792	
New Homesite (+)	2,255,630	70	0	Total Appraised Value (=)			3,284,843,394	
Non Homesite (+)	88,735,140	1,487	186,460	Homestead Exemptions				
New Non Homesite (+)	4,441,730	98	0	Homestead H,S (+)	0	0	0	0
Total Personal (=)	121,614,090	2,174	186,460	Senior S (+)	0	0	0	0
Mineral/Industrial/Utility/Personal Property				Disabled B (+)	0	0	0	0
Minerals/Oil & Gas (+)	1,144,267,250	9,569	0	DV 100% (+)	0	0	0	0
Industrial Real (+)	402,071,800	11	0	Surviving Spouse of a Service Member (+)	0	0	0	0
Industrial/Utility Personal Property (+)	658,223,180	824	0	Surviving Spouse of a First Responder (+)	0	0	0	0
Total Mineral Market Value (=)	2,204,562,230	10,404		Total Reimbursable (=)	0	0	0	0
Total Real & Personal Market (+)	3,727,718,956	23,105		Local Discount (+)	0	0	0	0
Total Mineral/Industrial Market (+)	2,204,562,230	10,404		Disabled Veteran (+)	0	0	0	0
Total Market Value (=)	5,932,281,186	33,509		Optional 65 (+)	0	0	0	0
20% MIUP Circuit Breaker Limitation (-)	88,130,497	4,209	0	Local Disabled (+)	0	0	0	0
10% Homestead Cap Loss (-)	9,241,840	1,486	0	State Homestead (+)	0	0	0	0
20% Circuit Breaker Limitation (-)	7,713,315	1,275	0	Disabled Vet Donated Home (Charity) (+)	0	0	0	0
Total Market After Cap (=)	5,827,195,534			Surviving Spouse Ported Amounts (+)	0	0	0	0
Land Timber Gain (+)	0	0	0	Total Exemptions (=)	0			0
Productivity Loss (-)	2,367,015,200	4,652	0	Total Exemptions* (-)				0
Total Market Taxable (=)	3,460,180,334			00 - FRIO COUNTY APPR DIST Net Taxable Value (=)				3,284,843,394



2024 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,483	1,411	0	105	0	4	0	128	85	0	0

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Total Parcels*: 26,237* Parcel count is figured by parcel per ownership
Total Owners: 10,839
Total Items: 33,509

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$1,477,150		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$6,259,190	Taxable	\$162,354,704
Taxable	\$430,190		
Value Loss	\$5,829,000		
New Improvement/Personal		Grand Total New Value	
Market	\$27,651,470	Taxable	\$190,006,174
Taxable	\$27,651,470		

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$93,377	1,834	Market	\$171,253,740
Taxable	\$90,613		Taxable	\$166,185,050
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$110,966	2,557	Market	\$283,741,360
Taxable	\$107,405		Taxable	\$274,634,680
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$101,036	3,085	Market	\$311,698,740
Taxable	\$98,041		Taxable	\$302,456,900
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$52,949	528	Market	\$27,957,380
Taxable	\$52,694		Taxable	\$27,822,220



2024 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	2,999	1,335.2867	36,966,780	0	0	36,966,780	213,611,890	866,260	443,980	251,888,910	246,534,550
A2	635	365.4620	8,494,810	0	0	8,494,810	11,095,580	0	0	19,590,390	19,284,030
A3	62	22.1483	686,190	0	0	686,190	565,800	0	0	1,251,990	1,245,680
A*	3,696	1,722.8970	46,147,780	0	0	46,147,780	225,273,270	866,260	443,980	272,731,290	267,064,280
B1	84	81.7454	1,659,330	0	0	1,659,330	20,116,736	0	0	21,776,066	21,292,976
B2	3	1.0010	36,050	0	0	36,050	177,870	0	0	213,920	213,920
B*	87	82.7464	1,695,380	0	0	1,695,380	20,294,606	0	0	21,989,986	21,508,896
C1	1,257	759.9491	16,043,490	0	0	16,043,490	21,910	0	0	16,065,400	15,903,400
C2	4	13.1420	242,330	0	0	242,330	0	0	0	242,330	242,330
C3	1	0.1500	3,840	0	0	3,840	0	0	0	3,840	3,840
C*	1,262	773.2411	16,289,660	0	0	16,289,660	21,910	0	0	16,311,570	16,149,570
D1	4,653	691,650.4926	0	85,335,980	2,452,351,180	85,335,980	0	0	0	85,335,980	85,335,980
D2	550	0.0000	0	0	0	0	17,888,340	0	0	17,888,340	17,867,060
D*	6,203	691,650.4926	0	85,335,980	2,452,351,180	85,335,980	17,888,340	0	0	103,224,320	103,203,040
E	1,034	9,144.2386	77,225,800	0	0	77,225,800	493,620	0	0	77,719,420	76,427,240
E1	1,327	2,493.0385	23,274,330	0	0	23,274,330	203,292,550	192,270	0	226,759,150	223,211,430
E2	561	1,210.9869	19,061,090	0	0	19,061,090	20,661,670	25,540	0	39,748,300	37,755,330
E3	139	629.1288	6,228,410	0	0	6,228,410	3,278,710	0	0	9,507,120	9,409,780
E*	3,061	13,477.4028	125,789,630	0	0	125,789,630	227,726,550	217,810	0	353,733,990	346,803,780
I	558	2,207.3264	33,890,780	0	0	33,890,780	213,305,600	0	0	247,196,280	245,747,835
F1	558	2,207.3264	33,890,780	0	0	33,890,780	213,305,600	0	0	247,196,280	245,747,835
F2	217	6,216.1240	43,374,630	0	0	43,374,630	50,081,220	0	402,071,800	495,527,650	485,169,030
F2	217	6,216.1240	43,374,630	0	0	43,374,630	50,081,220	0	402,071,800	495,527,650	485,169,030
F*	776	8,423.4504	77,265,410	0	0	77,265,410	263,386,720	0	402,071,800	742,723,930	730,916,865
G1	8,708	0.0000	0	0	0	0	0	0	1,137,060,150	1,137,060,150	1,049,822,623
G1C	14	0.0000	0	0	0	0	0	0	4,218,880	4,218,880	3,433,110
G*	8,722	0.0000	0	0	0	0	0	0	1,141,279,030	1,141,279,030	1,053,255,733
J1	1	0.0000	0	0	0	0	0	15,100	0	15,100	15,100
J2	3	10.2000	64,150	0	0	64,150	28,320	0	0	92,470	92,470
J3	78	267.1180	1,626,590	0	0	1,626,590	3,160,010	0	64,209,080	68,985,680	68,896,360
J4	68	5.3540	139,000	0	0	139,000	684,540	0	7,305,050	8,128,590	8,128,590
J5	9	0.0000	0	0	0	0	0	0	35,557,200	35,557,200	35,557,200
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	168	0.0000	0	0	0	0	0	0	324,075,820	324,075,820	287,621,160
J6A	5	0.0000	0	0	0	0	0	0	330,720	330,720	19,500
J7	3	0.0000	0	0	0	0	0	0	2,460,690	2,460,690	2,460,690
J8	18	0.0000	0	0	0	0	0	0	19,541,330	19,541,330	19,541,330
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	366	282.6720	1,929,740	0	0	1,929,740	3,872,870	15,100	453,492,890	459,210,600	422,345,400
L1	548	0.0000	0	0	0	0	0	54,371,780	0	54,371,780	54,371,780
L1M	3	0.0000	0	0	0	0	0	0	76,570	76,570	76,570
L1	551	0.0000	0	0	0	0	0	54,371,780	76,570	54,448,350	54,448,350
L2	2	0.0000	0	0	0	0	0	909,400	0	909,400	909,400
L2A	31	0.0000	0	0	0	0	0	0	20,533,320	20,533,320	20,533,320



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(00) - FRIO COUNTY APPR DIST

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	77	0.0000	0	0	0	0	0	0	40,243,930	40,243,930	40,243,930
L2D	14	0.0000	0	0	0	0	0	0	2,348,720	2,348,720	2,348,720
L2G	141	0.0000	0	0	0	0	0	0	95,121,950	95,121,950	95,121,950
L2H	25	0.0000	0	0	0	0	0	0	7,339,650	7,339,650	7,339,650
L2J	91	0.0000	0	0	0	0	0	0	2,938,490	2,938,490	2,938,490
L2L	3	0.0000	0	0	0	0	0	0	903,610	903,610	903,610
L2M	59	0.0000	0	0	0	0	0	0	29,075,280	29,075,280	29,075,280
L2P	34	0.0000	0	0	0	0	0	0	2,945,540	2,945,540	2,945,540
L2Q	26	0.0000	0	0	0	0	0	0	2,757,150	2,757,150	2,757,150
L2	504	0.0000	0	0	0	0	0	909,400	204,209,740	205,119,140	205,119,140
L*	1,055	0.0000	0	0	0	0	0	56,281,180	204,209,310	260,490,490	260,490,490
M1	1,493	0.0000	0	0	0	0	40,820	62,352,650	0	62,393,470	62,258,310
M*	1,493	0.0000	0	0	0	0	40,820	62,352,650	0	62,393,470	62,258,310
O	3	8.4300	77,420	0	0	77,420	0	0	0	77,420	77,420
O*	3	8.4300	77,420	0	0	77,420	0	0	0	77,420	77,420
S	6	0.0000	0	0	0	0	0	2,694,630	0	2,694,630	2,694,630
S*	6	0.0000	0	0	0	0	0	2,694,630	0	2,694,630	2,694,630
XB	15	0.0000	0	0	0	0	0	0	8,800	8,800	0
X	769	0.0000	0	0	0	0	0	0	194,200	194,200	0
XG	4	1.3150	51,000	0	0	51,000	585,840	0	0	636,840	0
XV	91	86.6200	822,170	0	0	822,170	2,535,310	186,460	2,785,220	6,329,160	0
XVC	50	273.0170	1,968,550	0	0	1,968,550	10,679,320	0	0	12,647,870	0
XVH	9	16.1350	947,990	0	0	947,990	16,567,480	0	0	17,515,470	0
XVR	66	69.4380	1,750,610	0	0	1,750,610	11,798,540	0	0	13,547,150	0
XVS	33	244.3607	2,793,960	0	0	2,793,960	44,631,850	0	0	47,425,810	0
XVT	87	458.2018	4,188,050	0	0	4,188,050	24,383,740	0	0	28,571,790	0
XVX	37	484.9300	2,163,280	0	0	2,163,280	287,890	0	0	2,451,170	0
X*	1,161	1,634.0175	14,885,610	0	0	14,665,610	111,467,970	186,460	2,988,220	129,328,260	0
TOTAL:	26,880	718,055.3498	283,780,630	85,335,980	2,452,351,180	369,116,610	869,973,056	121,614,090	2,204,562,230	3,565,265,986	3,284,843,394

FRIO COUNTY APPRAISAL DISTRICT
P. O. BOX 1129 815 S. OAK
PEARSALL, TEXAS 78061
PHONE: 830-334-4463 FAX: 830-334-5568

2024

VALUES

Owner R6937
 TUERINA ALVARO
 P O BOX 2014
 DILLEY TX 78017 2014
 Value Override Protest Timber

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead: H HOMESTEAD 02/26/2024
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Parcel: 130
 Account: 00080-00004-00020-000000
 Property Type: R Category Code: A1 Lease Hold
 Acres: 1.0000 Larger Tract: 1.6900 SIC Code:
 Legal 1: 73 20 L I M & C CO
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: 502 E LEONA ST
 Prop City/SV/Zip: DILLEY TX 78017
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Land Hs: 15,750
 New Land Hs: 0
 Land Nhs: 0
 New Land Nhs: 0
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 94,110
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: 25
 Appraisal Date: 4/15/2020
 Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: I15 EE10
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Cap Information
 Override
 Year: 2023
 Value: 95,960
 Calculated Value: 105,560 ***Homestead Cap Applied***

Soil Types
 General:
 Crop:
 Timber:

Location/Jurisdictions:
 MC21 00-FR10 CAD 01-FR10 CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER.SERV.#1 65-ELWIC DISTRICT
 60-FR10 HOSP

Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

User Codes:
 User Date: 2/26/2024 Pgm Date: 5/15/2024
 User Name: MCABRERA Pgm Name: BldgAudit

Owner R24271

ODOM DOUGLAS AND PATRICIA

720 S OAK ST

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 12,320

New Land Hs: 0
* Included in land hs value

Land Nhs: 0

New Land Nhs: 0
* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 143,750

Improvement Nhs: 0

New Improvement Hs: 6,820

New Improvement Nhs: 0

Cap Information

Override

Year: 2023

Value: 128,370

Calculated Value: 141,210 ***Homestead Cap Applied***

Location/Jurisdictions:

MC42 00-FRJO CAD 01-FRJO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRJO HSP 63-EMER SERV #1
 65-ELWIC DISTRICT

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead: H HOMESTEAD 10/30/2023
Ceiling: 0.00 0
Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 3

Appraisal Date: 9/22/2023

Rendition Status

Status:

Date: Select a date

Print Notices: 2024 Notice Date: 05/16/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 6884
Account: 00164-00022-00500-000000
Property Type: R Category Code: A1 Lease Hold

Acres: 0.2270 Larger Tract: 0.0000 SIC Code:

Legal 1: S 25 OF 4 ALL 5 BLK 22

Legal 2:

Legal 3:

Legal 4:

Prop Address: 720 S OAK ST

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 3/19/2024 Pgm Date: 5/15/2024

User Name: EGARZA Pgm Name: BldgAudit

Owner R4991

SALAZAR ERNESTINA LIFE EST FOR
JESUS SALAZAR JR/SYLVA GUZMAN
13420 N IH 35

MOORE TX 78057

Value Override Protest Timber

Land Hs:	25,530
New Land Hs: <small>* Included in land hs value</small>	0
Land Nhs:	0
New Land Nhs: <small>* Included in land nhs value</small>	0
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	22,820
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead: S OVER 65 03/14/2024
 Ceiling: 0.00 1998
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2023

Appraiser Code: 25

Appraisal Date: 8/9/2022 15

Rendition Status

Status:

Date: Select a date 15

Print Notices: 2024 Notice Date: 05/16/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 7396
 Account: 00210-00009-00500-000000
 Property Type: R Category Code: A1 Lease Hold

Acres: 0.5090 Larger Tract: 0.0000 SIC Code:

Legal 1: PT OF 3, ALL 4, MOST OF 5 &

Legal 2: PT OF 9, ALL OF 10, MOST OF 11

Legal 3: BLK 9 SPEED ADDITION

Legal 4:

Prop Address: 13420 N IH 35

Prop City/SU/Zip: MOORE TX 78057

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: N2

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

Cap Information

Override

Year: 2023

Value: 29,870

Calculated Value: 32,860 ***Homestead Cap Applied***

Location/Jurisdictions:

MC155 00-FRUI CAD 01-FRUI CO 34-PEARSALL ISD 60-FRUI HOSP 69-EMER SERV #1 65-ELWIC DISTRICT

User Codes:

User Date: 3/14/2024 Pgm Date: 5/14/2024

User Name: MCABRERA Pgm Name: BldgAudit

Owner R4867

RODRIGUEZ RODOLFO G

BOX 612

PEARSALL TX 78061 0612

Value Override Protest Timber

Land Hs: 12,290

New Land Hs: 0

Land Nhs: 0

New Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 122,540

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

Override

Year: 2023

Value: 124,930

Calculated Value: 137,420

Location/Jurisdictions:

MC42 00-FRUD CAD 01-FRUD CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1 65-ELNWC DISTRICT

Sequence: 1 Exempt Interest: 1.000000 Agent: Homestead: 3 DVET/Over 6 02/22/2024 Ceiling: 0.00 2006 Disabled Veterans: 0 0

Last Appraiser Information Last App Year: 2023

Appraiser Code: 25 Appraisal Date: 6/1/2022

Rendition Status Status: Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

Late Ag Late Freeport Abatement Miscellaneous Exemptions Disaster VLA Omitted Property

Parcel: 7240 Account: 00164-00066-00100-000000 Property Type: R Category Code: A1 Lease Hold

Acres: 0.2580 Larger Tract: 0.0000 SIC Code:

Legal 1: 1 BLK 66 PEARSALL

Legal 2: LOAN #95862

Legal 3:

Legal 4:

Prop Address: 708 E COMAL

Prop City/ST/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: Click to view Maps

Codes

Route Code: Order/SubOrder: 0 Road Type: Utility: Neighborhood: Map: PLT Mortgage Code: 006 Loan Number: 3630054820001 Zoning: GPS X/Y: Reminder Codes:

Soil Types

General: Crop: Timber:

Abstract

Mobile Home

Model Name: Label: Serial Number: Location Number: 0 Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 2/22/2024 Pgm Date: 5/14/2024 User Name: MCABRERA Pgm Name: BldgAudit

Owner RS779
 TREVINO ROLANDO G & YOLANDA V
 BOX 736
 PEARSALL TX 78061 0736

Value Override Protest Timber

Land Hs: 9,000
 New Land Hs: 0
 * Included in land Hs value
 Land Nhs: 0
 New Land Nhs: 0
 * Included in land Hs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 97,590
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead: S OVER 65 04/15/2024
 Ceiling: 0.00 2006
 Disabled Veterans: 12000 1997

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: 25
 Appraisal Date: 5/20/2022

Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 8634
 Account: 00162-00001-08200-000000
 Property Type: R Category Code: A1 Lease Hold
 Acres: 0.2350 Larger Tract: 0.0000 SIC Code:
 Legal 1: 82 THRU 84 1 WOODLAWN PARK
 Legal 2: PEARSALL
 Legal 3:
 Legal 4:
 Prop Address: 124 S WOODLAWN
 Prop City/St/Zip: PEARSALL TX 78061
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: PLT
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

Cap Information
 Override
 Year: 2023
 Value: 94,950
 Calculated Value: 104,450 ***Homestead Cap Applied***

Location/Jurisdictions:
 MC42 00-FRUD CAD 01-FRUD CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1
 65-ELIWC DISTRICT

User Codes:

User Date: 4/15/2024 Pgm Date: 5/14/2024
 User Name: RSALAZAR Pgm Name: BldgAudit

Owner R12932

SAN MIGUEL RAUL

P O BOX 347

DILLEY TX 78017 1967

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* Included in land hs value

Land Nhs: 6,240

New Land Nhs: 0
* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 8,410

New Improvement Hs: 0

New Improvement Nhs: 0

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2023

Appraiser Code: 95

Appraisal Date: 3/1/2024

Reversion Status

Status:

Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Parcel: 6859

Account: 00012-00002-00700-000000

Property Type: R Category Code: A2 Lease Hold

Acres: 0.1720 Larger Tract: 0.0000 SIC Code:

Legal 1: 7 2 DARLINGTON

Legal 2: DILLEY CB30

Legal 3:

Legal 4:

Prop Address: 214 E HUGO

Prop City/SV/Zip: DILLEY TX 78017

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 8/1/2024 Pgm Date: 5/14/2024

User Name: AGARCIA Pgm Name: BldgAudit

Circuit Breaker Limitation

Year:	2023
Value:	13,330 <input type="checkbox"/> Override Circuit Breaker
Calculated Value:	16,000

Location/Jurisdictions:

MC21 00-FRHO CAD 01-FRHO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-BLWC DISTRICT

60-FRHO HOSP

Owner R25532

BUSTOS RODOLFO & SANDRA L

1734 S ASH

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 9,570

New Land Hs: 0

Land Nhs: 0

New Land Nhs: 0

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 15,830

Improvement Nhs: 0

New Improvement Hs: 10,410

New Improvement Nhs: 0

Cap Information

Override
Year: 2023
Value: 27,850
Calculated Value: 30,640

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1
65-ELWAC DISTRICT

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead: H HOMESTEAD 01/22/2024
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Codes: 3

Appraisal Date: 11/13/2023

Rendition Status

Status:

Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 2674
Account: 00126-00001-00800-000000
Property Type: R Category Code: A2 Lease Hold

Acres: 0.2440 Larger Tract: 0.0000 SIC Code:

Legal 1: 8 1 GROSS CARTER

Legal 2:

Legal 3:

Legal 4:

Prop Address: 1734 S ASH ST

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: PLT
Mortgage Code: Loan Number:
Zoning: GPS X/Y:
Reminder Codes:

Soil Types

General:
Crop:
Timber:

Abstract

Mobile Home

Model Name: Label:
Serial Number: Location Number: 0
Make:

Conveyance Record

Miscellaneous

User Codes: TIF12

User Date: 1/30/2024 Pgm Date: 5/14/2024

User Name: MCABRERA Pgm Name: BldgAudit

Owner R9512
 ADAME RENE G & EDNA C
 108 N TREVINO
 PEARSALL TX 78061
 Value Override Protest Timber

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Parcel: 21219
 Account: 00102-00011-00800-000000
 Property Type: R Category Code: C1 Lease Hold
 Acres: 0.1610 Larger Tract: 0.0000 SIC Code:
 Legal 1: 8 11 COLONIA ALTA VISTA
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: N TREVINO
 Prop City/ST/Zip: PEARSALL TX 78061
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Land Hs: 0
 New Land Hs: 0
* Included in land Hs value
 Land Nhs: 6,660
 New Land Nhs: 0
* Included in land Hs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Codes: 25
 Appraisal Date: 8/10/2022 15
 Rendition Status
 Status:
 Date: Select a date 15

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Codes
 Route Code: 0 Order/SubOrder: 0
 Road Type:
 Utility:
 Neighborhood:
 Map:
 Mortgage Codes: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Circuit Breaker Limitation
 Year: 2023
 Value: 6,660 Override Circuit Breaker
 Calculated Value: 7,990

Location/Jurisdictions
 MC42 00-FRUD CAD 01-FRUD CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1
 65-EUWC DISTRICT

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:
 Conveyance Record
 Miscellaneous

User Codes:
 User Date: 8/10/2022 Pgm Date: 8/17/2023
 User Name: SRODRIGUEZ Pgm Name: Roll Year

Owner R4766

ROBERTS GRADY SR MRS (SALLY) ESTATE

BOX F

PEARSALL TX 78061 1405

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land to value
 Land Nhs: 17,010
 New Land Nhs: 0
* Included in land to value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2023
 Value: 14,180 Override Circuit Breaker
 Calculated Value: 17,020

Location/Jurisdictions:

MC42 00-FRHO CAD 01-FRHO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRHO HOSP 69-EMER SERV #1
 65-ELWC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2024
 Appraiser Code: 25
 Appraisal Date: 3/19/2024

Rendition Status

Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 7115
 Account: 00164-00013-00100-000000
 Property Type: R Category Code: C1 Lease Hold

Acres: 0.1550 Larger Tract: 0.0000 SIC Code:

Legal 1: 1 13 PEARSALL

Legal 2:

Legal 3:

Legal 4:

Prop Address: N OAK

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: PLT
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

General:
 Crop:
 Timber:

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes: TIF12

User Date: 3/19/2024 Pgm Date: 8/17/2023
 User Name: EGARZA Pgm Name: Roll Year

Owner R22514
 MOORE CASITAS LLC
 P. O. BOX 1061
 SUNRISE BEACH MO 65079
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
 * Included in land Hs value
 Land Nhs: 22,600
 New Land Nhs: 0
 * Included in land Hs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 212,080
 New Improvement Hs: 0
 New Improvement Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Last Appraiser Information
 Last App Year: 2024
 Appraiser Code: 25
 Appraisal Date: 1/10/2024

Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 51
 Account: 00210-00002-00300-000000
 Property Type: R Category Code: F1 Lease Hold
 Acres: 0.5160 Larger Tract: 0.0000 SIC Code:
 Legal 1: 3 THRU 6 2 SPEED ADDITION
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: 833 CR 2557/FRONT ST
 Prop City/SU/Zip: MOORE TX 78057
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: N2
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

Circuit Breaker Limitation
 Year: 2023
 Value: 202,960 Override Circuit Breaker
 Calculated Value: 243,550

Location/Jurisdictions:
 MC155 00-FRSD CAD 01-FRSD CD 34-PEARSALL ISD 60-FRSD HOSP 63-EMER SERV #1 65-ELWIC DISTRICT

User Codes:
 User Date: 6/18/2024 Pgm Date: 5/15/2024
 User Name: EGARZA Pgm Name: BldgAudit

Owner R24984
 WEBER GARY
 19823 WESTSIDE FOREST DR
 HOUSTON TX 77094
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land hs value
 Land Nhs: 205,920
 New Land Nhs: 0
* Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 14,440
 New Improvement Hs: 0
 New Improvement Nhs: 0

Circuit Breaker Limitation
 Year: 2023
 Value: 151,020 Override Circuit Breaker
 Calculated Value: 181,220 *Circuit Breaker Limitation Applied**

Location/Jurisdictions:
 MC87 00-FRHO CAD 01-FRHO CD 32-DILLEY ISD 60-FRHO HOSP 63-EMER SERV #1 65-EJWC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0
 Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: 60
 Appraisal Date: 3/1/2022 15
 Rendition Status
 Status:
 Date: Select a date 15
 Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 6214
 Account: 00300-00728-00100-000000
 Property Type: R Category Code: E2 Lease Hold
 Acres: 62.4000 Larger Tract: 847.1100 SIC Code:
 Legal 1: 728 1105 SAN ANTONIO DITCH CO
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: FM 1581
 Prop City/St/Zip:
 DBA:
 GPS Coordinate: Click to view Maps

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: G9 DD6
 Mortgage Code:
 Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:
 Conveyance Record
 Miscellaneous

User Codes: AL
 User Date: 6/8/2022 Pgm Date: 5/14/2024
 User Name: LRAMIREZ Pgm Name: BldgAudit

Owner R20853
 ZSOONERS, LP.
 18 MEADOW BROOK PL
 THE WOODLANDS TX 77382
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land hs value
 Land Nhs: 33,120
 New Land Nhs: 0
* Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 429,520
 New Improvement Hs: 0
 New Improvement Nhs: 0

Circuit Breaker Limitation
 Year: 2023
 Value: 422,260 Override Circuit Breaker
 Calculated Value: 506,710

Location/Jurisdictions:
 MC155 00-FRHO CAD 01-FRHO CO 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1 65-BIWC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: NG
 Appraisal Date: 4/23/2019 15

Rendition Status
 Status:
 Date: Select a date 15

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 3617
 Account: 00300-00331-00311-000000
 Property Type: R Category Code: F2 Lease Hold
 Acres: 1.8400 Larger Tract: 4.0500 SIC Code:
 Legal 1: 331 1408 GARCIA DOLORES
 Legal 2: MH ON ACC #600-2018-2250
 Legal 3: MH ON ACC #600-219-450
 Legal 4: 9089-2017-10 PERSONAL PROPERTY
 Prop Address: 3093 CR 1005/POWER PLANT RD
 Prop City/SV/Zip: PEARSALL TX 78061
 DBA: CONTROL CONCEPTS
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: L6 GG4
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home
 Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

User Codes: AL
 User Date: 5/10/2023 Pgm Date: 5/14/2024
 User Name: EGARZA Pgm Name: BldgAudit

Owner R15830

CARRILLO JESUS F

5141 E FM 462

MOORE TX 78057

Value Override Protest Timber

Land Hs: 95,260

New Land Hs: 0
* Included in land hs value

Land Nhs: 0

New Land Nhs: 0
* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 239,590

Improvement Nhs: 0

New Improvement Hs: 30,890

New Improvement Nhs: 0

Cap Information

Override
Year: 2023
Value: 342,190
Calculated Value: 376,410

Location/Jurisdictions:

MC155 00-FRHO CAD 01-FRHO CO 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1 65-ELRWC DISTRICT

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead: H HOMESTEAD 09/22/2015
Ceiling: 0.00 0
Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 3

Appraisal Date: 4/25/2024

Rendition Status

Status:

Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 19075
Account: 00258-00000-00900-000000
Property Type: R Category Code: E1 Lease Hold

Acres: 10.8000 Larger Tract: 10.8000 SIC Code:

Legal 1: TRACT 9A NATIONS WOODLANDS

Legal 2:

Legal 3:

Legal 4:

Prop Address: 5141 E FM 462

Prop City/St/Zip: MOORE TX 78057

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: Q2 J1

Mortgage Code: 060 Loan Number: 150141743

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 4/26/2024 Pgm Date: 5/14/2024

User Name: JGARCIA Pgm Name: BldgAudit

Owner R7669

AVANT JEFF W

P O BOX 29

DILLEY TX 78017

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* included in land hhs value
 Land Nhs: 26,400
 New Land Nhs: 0
* included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 201,280
 New Improvement Hs: 0
 New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2023
 Value: 225,900 Override Circuit Breaker
 Calculated Value: 271,080

Location/Jurisdictions

MCT01 00-FR10 CAD 01-FR10 CD 32-DILLEY ISD 63-EMER SERV #1 65-EJWC DISTRICT
 66-FR10 HOSP

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2023
 Appraiser Code: 42
 Appraisal Date: 6/12/2024

Rendition Status

Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 06/17/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 255
 Account: 00300-00490-00073-000130
 Property Type: R Category Code: E1 Lease Hold
 Acres: 2.0000 Larger Tract: 281.9220 SIC Code:
 Legal 1: 490 110 MISHAMP JOHN E
 Legal 2: HOME RANCH
 Legal 3:
 Legal 4:
 Prop Address: 1120 N HWY 81
 Prop City/St/Zip: DILLEY TX 78017
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: 114 FF9
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

General:
 Crop:
 Timber:

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes:

AL

User Date: 6/28/2024 Pgm Date: 5/14/2024
 User Name: JGARCIA Pgm Name: BldgAudit

Owner R18249
CHANDO THOMAS J & KARLA
2015 SHADOW FOREST DR
KATY TX 77494
 Value Override Protest Timber

Land Hs: 0
New Land Hs: 0
* included in land nhs value
Land Nhs: 5,280
New Land Nhs: 0
* included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 45,210
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation
Year: 2023
Value: 48,400 Override Circuit Breaker
Calculated Value: 58,080

Location/Jurisdictions:
MC155 00-FR10 CAD 01-FR10 CO 34-PEARSALL ISD 60-FR10 HOSP 63-EMER SERV #1 65-BLWC DISTRICT

Sequence: 1 Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information
Last App Year: 2023
Appraiser Code: 60
Appraisal Date: 3/11/2022 15

Rendition Status
Status:
Date: Select a date 15

Print Notice: 2024 Notice Date: 05/16/2024
Late Ag Late Freeport
Abatement Miscellaneous Exemptions
Disaster
 VLA
 Omitted Property

Parcel: 3046
Account: 00300-00578-00500-000000
Property Type: R Category Code: E2 Lease Hold
Acres: 1.0000 Larger Tract: 122.2420 SIC Code:
Legal 1: 578 1 RUSK TRANSPORTATION CO
Legal 2: PFS0614275,PFS0614276
Legal 3: PP ON 9173-2011-200
Legal 4:
Prop Address: 1695 CR 2605/PLOCEK RD
Prop City/St/Zip:
DBA:
GPS Coordinate: Click to view Maps

Codes
Route Code: Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: S6 KK4
Mortgage Code: Loan Number:
Zoning: GPS X/Y:
Reminder Codes:

Soil Types
General:
Crop:
Timber:

Abstract
Mobile Home

Model Name: Label: PFS0614275
Serial Number: Location Number: 0
Make:

Conveyance Record
Miscellaneous

User Codes: AL
User Date: 3/11/2022 Pgm Date: 5/14/2024
User Name: NGONZALES Pgm Name: BldgAudit

Owner R23664
 STACY JUSTIN B
 1144 CR 2863
 BIG FOOT TX 78005
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land hls value
 Land Nhs: 13,200
 New Land Nhs: 0
* Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 78,230
 New Improvement Hs: 0
 New Improvement Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veteran: 0 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: 60
 Appraisal Date: 5/4/2021
 Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 21305
 Account: 00267-00001-00950-000000
 Property Type: R Category Code: E2 Lease Hold
 Acres: 1.0000 Larger Tract: 12.8420 SIC Code:
 Legal 1: LOT 9 WEST RANCH SUBD
 Legal 2:
 Legal 3: LAB# HWC0361814/15
 Legal 4: OLD MAP R1
 Prop Address: 1144 CR 2863/CUDE RD
 Prop City/SU/Zip: BIG FOOT TX 78005
 DBA:
 GPS Coordinate: [Click to view Maps](#)

Codes
 Route Code: 0 Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: S2 LL1
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract

Mobile Home
 Model Name: FREEDOM II Label: HWC0361814
 Serial Number: CSS006743TXA Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

Circuit Breaker Limitation
 Year: 2023
 Value: 90,310 Override Circuit Breaker
 Calculated Value: 108,370

Location/Jurisdictions
 MC191 00-FR00 CAD 01-FR00 CD 37-DEVINE ISD 60-FR00 HOSP 63-EMER SERV #1 65-BJWC DISTRICT

User Codes:
 User Date: 7/11/2024 Pgm Date: 5/14/2024
 User Name: JMORALES Pgm Name: BldgAudit

Owner R26134

PLUMMER KRISTI LEANNE AND KEVIN G STANSEL

21814 RUBY RUN

SAN ANTONIO TX 78259

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* included in land hs value
 Land Nhs: 0
 New Land Nhs: 0
* included in land nhs value
 Productivity Market: 171,940
 Productivity Value: 1,240
 Productivity Type: 1D1
 Improvement Hs: 0
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2023
 Appraiser Code: 25
 Appraisal Date: 4/11/2022

Rendition Status

Status:
 Date: Select a date
 Print Notice: 2024 Notice Date: 05/16/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 25756
 Account: 00300-00666-00405-000000
 Property Type: R Category Code: D1 Lease Hold

Acres: 11.9400 Larger Tract: 11.9400 SIC Code:

Legal 1: 666 57 WEBER PETER

Legal 2: TRACT 2

Legal 3:

Legal 4: R27420-FROM 3DR

Prop Address: 15966 FM 472

Prop City/St/Zip: BIGFOOT TX 78005

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: S2 LL1
 Mortgage Code: Loan Number:
 Zoning: GPS XY:
 Reminder Codes:

Soil Types

General:
 Crop:
 Timber:

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes: Ag AL

User Date: 4/12/2024 Pgm Date: 6/24/2024

User Name: LRAMIREZ Pgm Name: LandAudit

Location/Jurisdictions:

MC191 00-FRUD CAD 01-FRUD CD 37-DEVINE ISD 60-FRUD HOSP 63-EMER SERV #1 65-EUWC DISTRICT

Owner R14899

MELENDEZ JOSE

518 MARGO DRIVE

PEARSALL TX 78061

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land hs value
 Land Nhs: 47,790
 New Land Nhs: 0
* Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 356,940
 New Improvement Hs: 0
 New Improvement Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information
Last App Year: 2024

Appraiser Codes: 25
 Appraisal Date: 5/6/2024

Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 301
 Account: 00164-00162-00115-000000
 Property Type: R Category Code: F1 Lease Hold

Acres: 0.6200 Larger Tract: 0.0000 SIC Code:

Legal 1: 135 X 200 BLK 162 PEARSALL

Legal 2: PP LOC@9080-2020-200/P#24842

Legal 3:

Legal 4: AKA: B G SUBD

Prop Address: 804 N OAK ST

Prop City/St/Zip: PEARSALL TX 78061

DBA: ANYTIME FITNESS

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map:
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types

General:
 Crop:
 Timber:

Abstract

Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 5/6/2024 Pgm Date: 5/14/2024
 User Name: SRODRIGUEZ Pgm Name: BldgAudit

Circuit Breaker Limitation

Year: 2023
 Value: 342,340 Override Circuit Breaker
 Calculated Value: 410,810

Location/Jurisdictions:

MC42 00-FRUD CAD 01-FRUD CD 11-PEARSALL CITY 34-PEARSALL ISD 60-FRUD HOSP 63-EMER SERV #1
 65-ELIWC DISTRICT

Owner R4807
 RAMIREZ ANTONIO R & JOSEFINA (D)
 418 E KINSEL ST
 DILLEY TX 78017
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
 * Included in land hs value
 Land Nhs: 0
 New Land Nhs: 0
 * Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 13,730
 Improvement Nhs: 0
 New Improvement Hs: 0
 New Improvement Nhs: 0

Cap Information
 Override
 Year: 2023
 Value: 13,730
 Calculated Value: 15,100

Location/Jurisdictions:
 MC155 00-FRIO CAD 01-FRIO CO 34-PEARSALL ESD 60-FRIO HOSP 63-EMER SERV #1 65-ELWIC DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead: S OVER 65 04/12/2011
 HS Link
 Ceiling: 0.00 2020
 Disabled Veterans: 0 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: NG
 Appraisal Date: 12/18/2019

Rendition Status
 Status:
 Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 20540
 Account: 00600-01994-00130-000000
 Property Type: P Category Code: M1 Lease Hold
 Acres: 0.0000 Larger Tract: 0.0000 SIC Code:
 Legal 1: M/H LOC 300-764-156
 Legal 2: ELECTED PERSONAL
 Legal 3:
 Legal 4: LABEL TEX0509041
 Prop Address: 4747 FM 1581
 Prop City/St/Zip: PEARSALL TX 78061
 DBA:
 GPS Coordinate: Click to view Maps

Codes
 Route Code: 0 Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: J9
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home
 Model Name: SADDLEBROOK Label: TEX0509041
 Serial Number: TXFLR12A71844 Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

User Codes:
 User Date: 2/21/2024 Pgm Date: 8/17/2023
 User Name: RSALAZAR Pgm Name: BldgAudit

Owner R21795

LANEY REAL ESTATE LLC

P.O. BOX 2539

SAN ANTONIO TX 78299

Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* Included in land nhs value
 Land Nhs: 0
 New Land Nhs: 0
* Included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Personal Hs: 0
 Personal Nhs: 645,350
 New Personal Hs: 0
 New Personal Nhs: 0

Sequence: 1 Exempt
 Interest: 1.000000
 Agent: 610
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information

Last App Year: 2023

Appraiser Code: 33

Appraisal Date: 3/20/2023

Rendition Status

Status:

Date: Select a date

Print Notice: 2024 Notice Date: 05/16/2024

- Late Ag Late Freeport
- Abatement Miscellaneous Exemptions
- Disaster
- VLA
- Omitted Property

Parcel: 21956 Task
 Account: 01055-02013-00100-000000
 Property Type: P Category Code: S Lease Hold
 Acres: 0.0000 SIC Code:

Legal 1: SPECIAL INVENTORY

Legal 2:

Legal 3:

Legal 4:

Prop Address: 16919 S IH 35 SOUTH

Prop City/St/Zip: DILLEY TX 78017

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0

Map:

Mortgage Code:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 5/9/2024 Pgm Date: 8/17/2023

User Name: AGARCIA Pgm Name: Roll Year

Location/Jurisdictions:

MC21 00-FRUD CAD 01-FRUD CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER.SERV #1 65-ELWAC.DISTRICT
 60-FRUD HOSP

Owner R21861
 GALINDO JORGE
 206 W DICKSON AVE
 SAN ANTONIO TX 78214
 Value Override Protest Timber

Land Hs: 0
 New Land Hs: 0
* included in land nhs value
 Land Nhs: 66,000
 New Land Nhs: 0
* included in land nhs value
 Productivity Market: 0
 Productivity Value: 0
 Productivity Type:
 Improvement Hs: 0
 Improvement Nhs: 45,870
 New Improvement Hs: 0
 New Improvement Nhs: 0

Circuit Breaker Limitation
 Year: 2023
 Value: 83,440 Override Circuit Breaker
 Calculated Value: 100,130 *Circuit Breaker Limitation Applied**

Location/Jurisdictions:
 MC155 00-FRHO CAD 01-FRHO CO 34-PEARSALL ISD 60-FRHO HOSP 63-EMER SERV #1 65-ELM/C DISTRICT

Sequence: 1 Exempt
 Interest: 1.000000
 Agent:
 Homestead:
 Ceiling: 0.00 0
 Disabled Veterans: 0 0

Last Appraiser Information
 Last App Year: 2023
 Appraiser Code: 25
 Appraisal Date: 2/2/2023 15

Rendition Status
 Status:
 Date: Select a date 15

Print Notice: 2024 Notice Date: 05/16/2024
 Late Ag Late Freeport
 Abatement Miscellaneous Exemptions
 Disaster
 VLA
 Omitted Property

Parcel: 21655
 Account: 00181-00001-03900-000000
 Property Type: R Category Code: E1 Lease Hold
 Acres: 1.0000 Larger Tract: 1.0000 SIC Code:
 Legal 1: LT 39 PATTON RANCH EST SUBD
 Legal 2:
 Legal 3:
 Legal 4:
 Prop Address: 115 CR 2662
 Prop City/ST/Zip: MOORE TX 78057
 DBA:
 GPS Coordinate: Click to view Maps

Codes
 Route Code: 0 Order/SubOrder: 0
 Road Type: Utility:
 Neighborhood: Map: Q2 J1
 Mortgage Code: Loan Number:
 Zoning: GPS X/Y:
 Reminder Codes:

Soil Types
 General:
 Crop:
 Timber:

Abstract
 Mobile Home

Model Name: Label:
 Serial Number: Location Number: 0
 Make:

Conveyance Record
 Miscellaneous

User Codes:
 User Date: 2/22/2024 Pgm Date: 5/14/2024
 User Name: JGARCIA Pgm Name: BldgAudit

Owner R5534
Bad Address
TEHUACANA CEMETERY

Sequence: 1 Exempt
Interest: 1.000000
Agent: 999
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Parcel: 8246 ***Exempt***
Account: 00300-00598-00410-000000
Property Type: R Category Code: XVR Lease Hold

Acres: 1.8000 Larger Tract: 1.8600 SIC Code:

Legal 1: 598 510 STRATTON ANN R

Legal 2: EXEMPT

Legal 3:

Legal 4: R27375

Prop Address: CR 1520/TEHUACANA ROAD

Prop City/St/Zip

DBA:

GPS Coordinate: [Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: K1 FF1

Mortgage Code: Loan Number:

Zoning: GPS X/Y:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 4/25/2018 Pgm Date: 4/28/2024

User Name: Iramirez Pgm Name: LandAudit

Value Override Protest Timber

Land Hs: 0

New Land Hs: 0
* Included in land hs value

Land Nhs: 12,420

New Land Nhs: 0
* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Last Appraiser Information

Last App Year: 2023

Appraiser Code: NG

Appraisal Date: 3/12/2018

Rendition Status

Status:

Date: Select a date

Print Notice: 0 Notice Date: 05/18/2022

Late Ag Late Freeport

Abatement Miscellaneous Exemptions

Disaster

VLA

Omitted Property

Circuit Breaker Limitation

Year: 2023

Value: 10,350 Override Circuit Breaker

Calculated Value: 12,420

Location/Jurisdictions:

MC73 00-FRJO CAD 01-FRJO CO 31-HONDO ISD 60-FRJO HOSP 63-EMER SERV #1 65-BLWC DISTRICT

2024

TYPES OF
PROPERTY

Category Property Type:

Category

A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and M
G1	Real Property: Oil and Gas
G2	Real Property: Minerals
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

CATEGORY D1

Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

CATEGORY J

Utility Subcategories

- J1 Water Systems
- J2 Gas Distribution Systems
- J3 Electric Companies and Electric Co-ops
- J4 Telephone Companies and Telephone Co-ops
- J5 Railroads
- J6 Pipelines
- J7 Cable Companies
- J8 Other
- J9 Railroad Rolling Stock (for County Only)

CATEGORY X

Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under 2,500
XC	11.146	Mineral interest property valued under \$500
XD	11.181	Improving property for housing with volunteer labor
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers

XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

9/27/91

TEA CODES TABLE

TEA	TEA DESCRIPTION
A1	SINGLE FAMILY RESIDENCE
G1	REAL VACANT LOT OR TRACT
C3	RURAL
D1	REAL ACREAGE - FARM LAND
E1	REAL FARM & RANCH IMPS
E4	FARM & RANCH IMPS - POULTRY
F1	COMMERCIAL REAL - BUILDINGS
F1L	LAND - COMMERCIAL
F2	INDUSTRIAL REAL
F2L	LAND - INDUSTRIAL
F4	IND. REAL ON LEASED LAND
G1	PRODUCING OIL & GAS
G2	NON-PRODUCING OIL & GAS
G3	PRODUCING COAL/LIGNITE
G4	NON-PRODUCING COAL/LIGNITE
G5	PRODUCING SULPHUR
G6	NON-PRODUCING SULPHUR
G7	SERVICE WELLS(INJECT. DISPOS.)
G8	PRODUCING SAND & GRAVEL
G9	PRODUCING CLAY
H1	AUTOS & PICKUPS TO 1 TON
H3	INDUS. AUTO & P.U. TO 1 TON
I1	BANKS
J1	WATER SYSTEMS
J10	ROLLING STOCK
J2	GAS COMPANIES
J3	ELECTRIC COMPANIES
J4	TELEPHONE COMPANIES
J5	RAILROAD
J6	PIPELINES
J61	PIPELINES - OTHER PERSONAL
J7	COMPRESSORS & PUMP STATIONS
J71	SEPAR., HTR YTR, GLYCOL UNIT
J72	SALT WATER DISPOSAL WELLS
J8	CABLE TV SYSTEM
J9	MICROWAVE EQUIPMENT
L1A	1 TON VEH & OVER-COMMERCIAL
L1B	PIPESTOCK-COMMERCIAL
L1C	INVENTORY-COMMERCIAL
L1D	TRAILERS-COMMERCIAL
L1E	WELL SERVICING, WORKOVER EQ-COM
L1F	DRILLING RIGS-COMMERCIAL
L1G	MACHINERY & EQUIP.-COMMERCIAL
L1H	LEASED EQUIPMENT-COMMERCIAL
L1J	FURNITURE & FIXTURE-COMMERCIAL
L1K	HEAVY CONSTR. EQUIP-COMMERCIAL
L1L	STORAGE TANKS-COMMERCIAL
L1N	COMM. AUTOS & PICKUPS TO 1TON
L2A	1 TON VEH & OVER-INDUSTRIAL
L2B	PIPESTOCK-INDUSTRIAL
L2C	INVENTORY-INDUSTRIAL
L2D	TRAILERS-INDUSTRIAL
L2E	WELL SERVICING, WORKOVER EQ-IND
L2F	DRILLING RIGS-INDUSTRIAL
L2G	MACHINERY & EQUIP.-INDUSTRIAL
L2H	LEASED EQUIPMENT-INDUSTRIAL
L2J	FURNITURE & FIXTURE-INDUSTRIAL
L2K	HEAVY CONSTR. EQPT-INDUSTRIAL
L2L	STORAGE TANKS-INDUSTRIAL
L2N	INDUS. AUTOS & PICKUPS TO 1TON
L2H	UNDERGROUND STORED LPG
M1	WATERCRAFT
M2	AIRCRAFT
M3	MOBILE HOMES
M5	MISC
N1	INTANGIBLES
N2	PIPELINE INTANGIBLES
N3	RAILROAD INTANGIBLES
999	THIS IS A DUMMY STAT BOARD CODE

- A - Single Family Residence**
- A2 - Single Family Residence Mobile Home**
- B - Multi Family Residence**
- C1 - Vacant Lots and Land Tracts**
- C2 - Colonial Lots and Land Tracts**
- D1 - Qualified Open-space Land**
- D2 - Farm & Ranch Imp on Qualified Open-Spaced Land**
- E - Rural Land, not qualified for open-space land appraisal, and Improvements**
- E1 - Residential Farm & Ranch, Barns, Sheds (including land)**
- E2 - Mobile Home Farm & Ranch (including land)**
- F1 - Commercial**
- F2 - Industrial and Manufacturing**
- G1 - Oil and Gas**
- G2 - Minerals**
- G3 - Other Sub-surface Interests in Land**
- J - Utilities**
- L1 - Commercial**
- L2 - Industrial and Manufacturing**
- M1- Mobile Homes**
- M2- Other Tangible Personal Property**
- N - Intangible Personal Property**
- O1 - Residential Inventory**
- S - Special Inventory**
- X1 - Totally Exempt Property and subcategories**

Home Site

- Y - Homestead Exemption**
- N - No Homestead Exemption**

Appraisal Method

- | | |
|-------------------------------------|------------------------|
| AC- Acres | NS - Non Square |
| SQ - Square Foot | FF - Front Foot |
| FA - Flat Value Cost x Acres | FV - Flat Value |
| AF - Front Foot / Ag | Lot |

Property Classification Guide	
A1	Real Property - Single Family Home, Mostly in the City
A2	Mobile Home - Real Property Mobile Home in the City
B1	Multi Family Residential - Apartments
C1	Real Property - Vacant lots and Tracts
C2	Real Property - Colonia Lots and Land Tracts
Agricultural Classification Guidelines	
D1	Real Property - Qualified Open-space land. (Ag Land) (No Improvements)
Sub-Classification for Agricultural Land	
AT11	Tillable Irrigated - Peanuts, Potatoes
AT12	Tillable Irrigated - Grazer, Cotton, Millo, Hay Production, Corn, Cabbage, Carrots and Onions
ATD1	Tillable Dry - Crops, Peanuts, Crop Program, Dry land Watermelons, Grazer, Wheat and Oats
ARI1	Irrigated - Hay, Coastal Field, Wheat or Oats, Rye Grass (Personal Use, Not for Production or Resale)
ARID1	Dry Coastal Grass Field, Wheat or Oats or Rye Grass
ARN1	Native Pasture - Better Pasture to Graze Livestock
ARN2	Native Pasture - Better Pasture to Graze Livestock
ARN3	Native Pasture - Heavy Brush- Very little Grazing, Hilly Country, Rocky Terrain
AO11	Orchard - Irrigated Orchard
AOD1	Orchard- Dry, No Irrigation
D2	Real Property - Farm and Ranch Improvements on Qualified Open-Space Land (Ag Land) (These Improvements include all barns, sheds, silos, garages, and other improvements associated with farming or ranching.)
E	Real Property - Rural Land, Not Qualified for (Ag) Open-Space Appraisal with no Improvements. (Land Only)
E1	Real Property - Rural Land, not Qualified for (Ag) Open-Space Appraisal, and Residential Improvements (Land separated from a larger tract for residential purposes should be included as Category E property. Category E includes land that is not qualified for productivity valuation and the improvement, including residences.) (Land with a House)
E2	Real Property - Rural Land, Not Qualified Ag. Land with a Mobile Home
F1	Real Property - Commercial (Business)
F2	Real Property - Industrial
L1	Personal Property - Commercial (Business)
M1	Mobile Homes - Personal Property Manufactured Home
M2	Personal Property Inventory - Taxable non-income producing travel trailers, personal aircraft, small buildings & storages
O	Real Property - Residential Inventory Lots and Tracts

Primary_Category_Code	Primary_Description	Secondary_Category_Code	Secondary_Description	Property_Type
-	MISC PP			B
A1	SINGLE FAMILY RESIDE			B
A2	REAL RESIDENCE MOBIL			B
B1	MULTIFAMILY RESIDENC			R
B2	MULTIFAMILY RESIDENC			R
C1	VACANT LOT			R
C2	VACANT LOT - COMMERC			R
C3	VACANT LOT - RURAL			R
D1	QUALIFIED AG LAND			R
D1	AG LAND	D2	NON-HS IMP	B
D1	AG LAND WITH LAND NO AG	E		B
D1	AG LAND IMPS	E3		B
D1A	QUALIFIED AG LAND-BR			R
D1B	QUAIIFIED AG LAND-BR			R
D2	NON-QUALIFIED LAND			R
D2E	TIMBERLAND WITH IMPR			R
E	RURAL NON-AG LND/IMP			R
E1	FARM OR RANCH RESIDE			R
E2	FARM OR RANCH MOBILE			R
E3	BARNS, SHEDS, ETC.			R
F1	COMMERCIAL REAL PROP			R
F2	INDUSTRIAL REAL PROP			R
G1	OIL, GAS & MINERAL R			B
G3A	MINERALS, NON-PRODUC			B
H1	TANGIBLE PERSONAL VE			P
J1	WATER SYSTEMS			P
J2	GAS DISTRIBUTION SYS			P
J3	ELECTRIC COMPANY			P
J4	TELEPHONE COMPANY			P
J5	RAILROAD			P
J6	PIPELINE COMPANY			P
J7	CABLE TELEVISION COM			P
J8	OTHER TYPE OF UTILIT			P
J8A	SEPAR. HTR TRTR, GYL			P
J9	RR ROLLING STOCK			P
L1	COMMERCIAL PERSONAL			B
L2	INDUSTRIAL PERSONAL			B
L2A	INDUS.- VEHICLES, 1			B
L2B	INDUS.- PIPESTOCK			B
L2C	INDUS.- INVENTORY &			B
L2D	INDUS.- TRAILERS			B
L2E	INDUS.- WELL SERV &			B
L2F	INDUS.- DRILLING RIG			B

L2G	INDUS.- MACHINERY &			B
L2H	INDUS.- LEASED EQUIP			B
L2J	INDUS.- FURNITURE &			B
L2K	INDUS.- HEAVY CONSTR			B
L2L	INDUS.- STORAGE TANK			B
L2M	INDUS.- VEHICLES, TO			B
L2P	INDUS.- RADIO TOWERS			B
L2Q	INDUS.- RADIO TOWER			B
L2T	INDUS.- SALT WATER D			B
M1	TANGIBLE PERSONAL MO			B
M2	TANGIBLE PERSONAL PV			B
M3	TANGIBLE PERSONAL WA			B
O	REAL PROP INVENTORY			R
S	SPECIAL INVENTORY TA			P
S1	MISC			P
S2	MISC			P
XG	PRIMARILY CHARITABLE			B
XJ	PRIVATE SCHOOLS			B
XV	OTHER PROPERTY			B
XVC	COUNTY PROPERTY			B
XVG	GEO GROUP			B
XVH	HOSPITAL PROPERTY			B
XVR	RELIGIOUS PROPERTY			B
XVS	SCHOOL PROPERTY			B
XVT	CITY/TOWN PROPERTY			B
XVX	STATE PROPERTY			B

The seal of the Texas Comptroller of Public Accounts is partially visible on the left side of the cover. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal.

Glenn Hegar

Texas Comptroller of Public Accounts

Texas Property

Tax Assistance

Property

Classification Guide

Reports of Property Value

January 2022

The Comptroller's office publishes this manual for use by appraisal districts in classifying property for purposes of reporting property value to the Comptroller's office. The manual is not intended to direct or influence issues of local appraisal, such as whether property is taxable or entitled to special appraisal and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding classification or characterization of property for purposes of local appraisal should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Overview

The Property Tax Assistance Division (PTAD) publishes this guide to assist appraisal districts in their classification of property for use in the biennial school district Property Value Study (PVS).

PTAD conducts a school district PVS in each school district at least every other year to estimate school district taxable property value. Appraisal districts submit appraisal roll data to PTAD through the Electronic Appraisal Roll Submission (EARS) process. Within the EARS file, the appraisal district must classify property by the appropriate category. In conducting the school district PVS and estimating value, PTAD analyzes property by category and produces taxable value estimates for each school district.

The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may produce inaccurate taxable value estimates and impact school funding.

If you have questions about the categories and data entry, contact the Data Analysis Team (DAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 1).

How are accounts reported in EARS files?

For each taxing entity, the EARS file includes one record per category for each property. However, appraisal districts often associate multiple accounts with one real property account, referred to as parent accounts, master accounts, parcel tie-back accounts or common use accounts. An appraisal district might use a parent account when:

- A residence homestead designation applies to more than one urban lot or adjacent acreage.
- Required by a mortgage loan.
- A property has multiple owners with undivided interests.

One large commercial property has an assemblage of tracts. The related accounts by electronic links or flags to indicate that they are components of the parent account. The EARS

record layout allows two ways to report parent accounts and their related accounts. The appraisal district can report:

- Only the parent account if it includes all the required information, such as total value, land area or applicable exemptions, for the entire tract inclusive of the related accounts.
- All related accounts separately if they are linked together (flagged) by a field that identifies the shared parent account number.

If the appraisal district reports related accounts separately, PTAD will combine the values from each portion of the parent account into one record. PTAD will use this combined record for selecting samples used in the school district PVS.

What Should Be Considered in Determining Property Classification?

Appraisal districts should consider current property use to determine the appropriate property classification. **Exhibit 1** lists the classifications for appraisal districts to use when reporting property to our office. Contact PTAD for assistance if you have doubts about classifying a property.

Exhibit 1 Property Classifications

Category	Property Type
A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and Manufacturing
G1	Real Property: Oil and Gas
G2	Real Property: Minerals

Category	Property Type
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

What Happens if Property is Misclassified?

Misclassified property leads to inaccurate taxable value estimates. School districts may request a school district PVS audit after certification to rectify errors; however, it may take several months for school funding payments to be adjusted. Appraisal districts should review property classifications annually and make corrections within their systems prior to submitting EARS files. If PTAD identifies misclassified property, it will notify the appraisal district and request that the appraisal district correct its system. If the appraisal district fails to correct the misclassification, PTAD may refer the issue to the Methods and Assistance Program (MAP) team for review during the appraisal district’s next MAP review.

CATEGORY A

**Real Property:
Single-family Residential**

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated.

Typically, Category A property is single-family homes on tracts of land or platted lots. They may or may not be within the city limits or close to a city. **Exhibit 2** shows property that should be classified as Category A.

Even a large tract of land should be classified as Category A when its use is residential. The appraisal district should identify all land associated with the residence as residential when the land is primarily used to enhance the enjoyment of the residence. This is true whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not have the potential to qualify for agricultural appraisal. See the Category E section for additional information on properly classifying rural land, not qualified for productivity valuation, and the residential improvement.

**Exhibit 2
Category A Property**

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Often a residential property consists of more than one tract of land or lot. The most common example is a residence homestead that consists of a single-family residence on a platted lot and an adjacent unimproved, platted lot used by the same owner as their residence homestead. An appraisal district might establish one account for each lot and classify the improved lot as Category A and the unimproved lot as Category C1. When residential property consists of more than one lot, the appraisal district must associate the two accounts when reporting to PTAD. As discussed above, this can be done by reporting one parent account with all information or by reporting the two related accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A.

Important Notes in Classifying Single-family Residential Property

- Even though the Tax Code provides an acreage limit for residence homesteads, there is no acreage limit for Category A property. Property use is the primary determining factor in single-family residential property; however, single-family residential property on land that is eligible to qualify for agricultural use due to productivity should be classified as Category E.
- Appraisal districts should classify all non-farm or ranch single-family residential property as Category A unless the property is real property inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, appraisal districts should classify it as Category O property.
- All Category A improvements will be on land that is also classified as Category A.
- Category A does not include improvements located on land classified as Category D1 or E.

Category A Classification Questions

Q. A rural subdivision in my district is located 2.5 miles from the city limits. The lots in the subdivision are six acres or less. Currently, only one house has been constructed in the subdivision. How should I classify this house?

A. If the use of the land and house is residential, you should classify the property as Category A, unless it qualifies as residential inventory. If the residence has never been occupied, it qualifies as residential inventory and you should classify it as Category O. If the current and primary use of the subdivision is to put residential houses on each platted tract, you should classify it as Category A once it is occupied because a platted subdivision will no longer qualify for agricultural use.

Q. I received a homestead exemption application for a house located on a small farm of 40 acres. The owner

requested that three acres be included in his homestead exemption. Is the house in Category A?

A. No. The fact that most of the land in this example is not included on his homestead exemption indicates that the primary use is not residential. You should classify the house and three acres designated for residential use as **Category E**. You should classify the remainder of the land as Category D1 if it qualifies for open-space designation.

Q. A property owner owns a house but does not, however, own the land. Is this Category A?

A. Yes. This is Category A.

Q. A mobile home and land are listed separately but are owned by the same person. In which categories should I report the properties?

A. When the mobile home and land are owned by the same person, the appraisal district should report both accounts as Category A.

Q. A single-family residence was included as Category A. Before Jan. 1, the improvements were destroyed. How should I classify the property?

A. If all improvements were removed, the remaining value would be attributable to the lot. Although the lot may have utilities in place, the principal use of the property would be a building site. You should classify the lot as Category C.

Q. One of our citizens owns a home and an adjacent lot. Both the home and lot are used as a residence. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as a residential property under Category A?

A. The classification of any property depends on its use. If the vacant lot is a combined account and used as primarily an extension of the residence, the appraisal district should classify the lot as Category A. If it is a separate account and a vacant lot, the appraisal district should classify it as Category C.

CATEGORY B

Real Property: Multifamily Residential

Which Properties are Classified in Category B?

Category B property is residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner’s portion are reported in Category A. Exhibit 3 shows property classified as Category B.

**Exhibit 3
Category B Property**

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

If listed separately, apartments located above street-level stores or offices are also included in Category B. If not listed separately, the predominant use by value determines classification.

Important Notes in Classifying Multifamily Residential Property

- Do not confuse Category B property with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real property (Category F1) and never classified as Category B.
- Do not classify owner-occupied duplexes that are residence homesteads as Category B. Classify them as Category A.
- Classify non-owner-occupied duplexes as Category B.
- Classify all triplexes and fourplexes as Category B, regardless of whether the property owner occupies a unit.
- Do not classify condominiums or townhomes as Category B. They are Category A.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, classify it as Category O.

- Apartment complexes may also include retail and/or office space. If this is a predominantly mixed used property, classify accordingly. If the predominate property use is multifamily with a small retail and/or office space, classify the property Category B. If the entire first floor of an apartment building is retail and/or office space, split out the retail and/or office area as Category F.

Category B Classification Questions

Q. The owner of a duplex lives in one of the units. He applies for and receives a homestead exemption on the part of the duplex in which he resides. How should I classify the duplex?

- A. You should classify an owner-occupied duplex with a residence homestead exemption as Category A.

Note: If the owner occupies one of the units in a triplex or a fourplex, classify the property as Category B. Owner-occupancy does not change the classification for triplexes and fourplexes.

Q. An attorney owns a three-story building on a main street. The street-level floor contains an office and three apartments. The upper two floors consist solely of apartments. How should I classify this property?

- A. The predominant use by value of this building is multifamily residences. You should classify it as Category B.

Q. Are hotels and motels included as Category B

- A. No. Hotels and motels are not considered multifamily residences. Appraisal districts must classify hotel and motel real property as Category F1 and the personal property as Category LI.

Q. How do I classify a multifamily housing project that qualifies for exemption under Tax Code Section 11.1825?

- A. Because the use of this property is multifamily, you should classify the property in Category B whether the exemption is for the total value or only a portion of the value.

CATEGORY C1

Real Property: Vacant Lots and Tracts

Which Properties are Classified in Category C1?

Generally, Category C1 property is small vacant tracts of land that are typically most suited for use as a building site and do not have the potential to qualify for agricultural use. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C1.

Category C1 property is usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Category O property, it is considered real property inventory and that appraisal district should classify it as Category O property.

Lots with nominal improvements that do not appear appropriate for classification as Categories A, B, E or F property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the appraisal district should classify the lot as Category C1. Again, classification is determined by use, and generally Category C1 is most suited for use as a building site.

Important Notes in Classifying Vacant Lots

- Vacant lots are potential building sites or are reserved for recreational use.
- Vacant lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant lots have no minimum or maximum size requirement

Category C Classification Questions

Q. A single-owner property has 50 vacant acres located 30 miles outside the city limits. The land's primary use is to graze cattle. The owner has subdivided the land

into 10 five-acre tracts. Should I classify these tracts as vacant lots?

A. No. In this example, the primary use of the land is agricultural, and if it qualified as open-space land, you should classify it as Category D1. However, if the land is developed and no longer qualifies for agricultural use, but still has the potential, you should classify the individual sites as Category E.

Q. A builder owns one unimproved three-acre parcel on which he intends to build a home for sale. Is this Category C1?

A. If this property qualifies as residential inventory, classify it as Category O property; if not, classify it as Category C1.

Q. An individual purchased a building site in anticipation of constructing a residence. The site has utilities, curbs, gutters, sidewalks and a street entrance. Should I classify it as something other than Category C1?

A. The principal use of the property determines the category. Although the site is prepared, it should be considered a vacant lot and classified as Category C1 until the residence is constructed; then the class changes from Category C1 to Category A.

Q. If a lot has a partially completed house that is not yet habitable, how should I classify the lot?

A. Because the use is residential, classify the lot and the partially completed residence as Category A.

CATEGORY C2

Real Property: Colonia Lots and Land Tracts

Which Properties are Classified in Category C2?

Category C2 is limited to colonia lots and land tracts. Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Local Government Code Chapter 22 prohibits selling them.

PTAD only accepts Category C2 records from counties authorized to have colonias within their borders, according to the Border Colonia Geographic Database maintained by the Office of the Attorney General.

Important Notes in Classifying Colonia Lots

- Some appraisal districts use internal category divisions such as C1, C2 and C3 to classify properties for appraisal district purposes. Appraisal districts should update records to reflect a valid PTAD classification prior to submitting EARS.
- To confirm whether your county may have colonias, visit the Border Colonia Geographic Database, maintained by the Office of the Attorney General at <https://www.texasattorneygeneral.gov/divisions/colonias-database>.
- Vacant lots have no minimum or maximum size requirement.

Category C2 Classification Questions

Q. There is a small vacant tract of land that recently sold and is awaiting development. Should I classify it as a colonia vacant lot?

A. No. The vacant lot is not classified as a colonia because colonias are prohibited from sale. Most likely, you should classify this as Category C1.

CATEGORY D1

Real Property: Qualified Open-space Land

Which Properties are Classified In Category D1?

Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H. **Exhibit 4** gives the subclassifications for agricultural and timberland.

**Exhibit 4
Sub-classifications for Agricultural and Timberland**

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

Important Notes in Classifying Qualified Open-space Land

- Appraisal districts must report each subclass of agricultural or timber use property in EARS, and the land class should be a part of the appraisal record of the property on the appraisal district’s records system.
- Category D1 does not include the improvement value for barns or houses on agricultural land; however, fences and earth reshaping, such as earthen dams, contouring and trenching, are considered part of the land and reported in Category D1. Appraisal districts should classify farm and ranch improvements, other than residences, as Category D2.
- While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Appraisal districts should classify residences and the non-qualifying rural land directly attributed to the residences as Category E.
- Appraisal districts may report any size tract in Category D1. If the land is appraised as open-space land, appraisal districts should classify it as Category D1 regardless of size

Category D1 Classification Questions

Q. A farmer owns a 200-acre tract of land, and the land is receiving productivity appraisal. Additionally, the farmer's primary residence (homestead) is located on the land. Which properties should I classify as Category D1?

A. Classify the acreage receiving productivity appraisal as Category D1. The residence and land that is a part of the homestead do not fit within Category D1. You should classify these as Category E.

Q. A farmer owns three tracts of land. The first is a 10-acre tract with four storage barns. The second is a 225-acre wheat and cotton farm. Both the first and second tracts qualify for productivity valuation. The third tract is two acres on which the farmer has his primary residence homestead. Which properties do I classify as Category D1?

A. Both the 225-acre wheat and cotton farm and the 10-acre tract fit within Category D1. Report the subclass for each agricultural use category. You should classify the value of the four barns as Category D2 and the homestead's two acres and residence as Category E.

CATEGORY D2

Real Property: Farm and Ranch Improvements on Qualified Open-space Land

Which Properties are Classified In Category D2?

Category D2 includes improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Appraisal districts should classify property by its predominant use, and therefore, land separated from a larger tract for residential purposes is classified as Category E. Classify other farm and ranch land that qualifies for open-space land appraisal as Category D1.

Important Notes in Classifying Farm and Ranch Improvements on Qualified Open-space Land

- Category D2 includes farm and ranch improvements, such as barns and other structures, on qualified open-space land. Do not classify these improvements as Category E.
- Residences and rural land that are not qualified as open-space do not fit within Category D2, and appraisal districts should classify as Category E.

Category D2 Classification Questions

Q. A farmer lives on a 4.5-acre tract of land on which he grows tomatoes. He claims a half-acre for homestead exemption purposes and receives productivity appraisal on the remaining land. What is the proper classification of the house?

A. The house and the half-acre are Category E. You would not include a residence in Category D2. Classify the remaining four acres as Category D1 and indicate the appropriate subclass of agricultural use.

Q. A rancher owns 1,000 acres. He runs a large cow calf operation on the land and uses a barn, several sheds and other structures located on the land for the agricultural operation. The owner provides residences for ranch hands on five acres. The land is also leased for hunting, and the owner allows day hunters to rent cabins and rooms in a lodge located on 10 acres. How should I classify this property?

A. Classify the 985 acres used for the cow calf operation, including the land under the improvements used in the agricultural operation, in Category D1. Classify the improvements used in the agricultural operation, such as the barn, shed and other structures, as Category D2. Classify both the five acres and residential improvements provided to the ranch hands and the 10 acres and cabins and lodge as Category E.

CATEGORY E

Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements

Which Properties are Classified in Category E?

Category E includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.

As always, primary use is the determining factor in classifying property. If the land is used as residential inventory, commercial, industrial or other purposes, classify the property by that use. Likewise, if the land qualifies as open-space land for productivity appraisal, the use determines its classification as Category D1. If the land does not fit in these other categories, report it in Category E.

Important Notes in Classifying Rural Land:

- The number of acres included for homestead exemption purposes does not change the classification of these properties.
- Category E does not include the improvement value of all barns, sheds, silos and other outbuildings on qualified land. Classify this type of property as Category D2.
- Category E does not include land under barns, sheds, silos and other agricultural outbuildings. Classify this type of property as Category D1.
- Classify the value of the land not receiving productivity appraisal and used for residential purpose as Category E

Category E Classification Questions

Q. A businessman recently purchased a 1,000-acre tract that he is holding to be developed into ranchettes. The tract is not qualified for productivity valuation and has not yet been subdivided or developed in any way. How should I classify the 1,000-acre tract?

- A. Classify the 1,000-acre tract as Category E as it is not qualified for open-space land appraisal and does not fit into any other property category.

Q. A residential improvement lies 15 miles outside the city on 200 acres, eight of which are claimed as homestead. The other 192 acres of land are held for future sale. No farming or ranching activity exists on the land. How should I classify the improvement?

- A. Classify the entire acreage and the residential improvement as Category E because none of the acreage qualifies as open-space land.

CATEGORY F1

Real Property: Commercial

Which Properties are Classified in Category F1?

Category F1 property includes land and improvements associated with businesses that sell goods or services to the public. Businesses considered commercial businesses include: wholesale and retail stores, shopping centers, office buildings, restaurants, hotels and motels, gas stations, parking garages and lots, auto dealers, repair shops, finance companies, insurance companies, savings and loan associations, banks, credit unions, clinics, nursing homes, hospitals, marinas, bowling alleys, golf courses and mobile home parks.

Warehouses present a unique classification challenge. The appraisal district may classify some warehouses as commercial real property (Category F1) and others as industrial real property (Category F2).

First, consider whether the warehouse is used as a part of the manufacturing process. Review the location, ownership and goods located within the warehouse to determine its use.

Classify a warehouse that receives goods from more than one manufacturer or distributor to sell wholesale or retail is used for commercial purposes as commercial real property in Category F1, but classify the personal property located within the warehouse as commercial personal property in Category L1.

Examples of warehouses that should be classified as Category F1, commercial real property, include:

- A warehouse that buys finished clothing from several manufacturers and sells it to wholesale or retail outlets.
- A warehouse that operates primarily as a retail outlet.

Do not classify warehouses used in connection with a manufacturing process in Category F1. These industrial warehouses are usually on or near the site of the manufacturing plant and normally owned by the manufacturer. If a warehouse provides storage as part of a manufacturing process, classify it as industrial real property (Category F2).

See discussion in Category F2 for more information on properly classifying industrial warehouses and their contents.

Do not classify personal property associated with commercial real property in Category F1. Likewise, do not classify industrial property in Category F1. Other classifications exist for these properties.

Important Notes in Classifying Commercial Real Property

- Include both the land and improvement value. The land may be appraised by the appraisal district and the improvement by an appraisal firm. Classify the total land and improvement value as Category F1.
- Do not include commercial personal property as Category F1.

Category F1 Classification Questions

Q. A development company owns a 360-unit time-share condominium complex. How should I classify this property?

A. Because this property is operated as a commercial business, classify the real property value as Category F1 and the personal property as Category L1.

Q. One of our citizens owns a business and an adjacent lot that are both used for commercial purposes. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as commercial real property under Category F1?

A. The classification of any property depends on its use. Because the adjacent lot is used in conjunction with a commercial business, classify it as Category F1.

Q. A telephone store is owned and operated as an independent operation by AT&T. The store sells and repairs telephones. How is this property classified?

A. Even though a utility company owns this store, it is operated as a commercial business and is not a necessary component of utility operations. Classify the property as Category F1.

Q. If a motel suite establishment, such as a motor inn, rents by the month, is it classified as Category B or Category F1?

A. Because the motor inn rents the units on a short-term basis, classify it as Category F1.

Q. A discount store chain purchases merchandise from several manufacturers for distribution to its company stores. Should its warehouse be classified as Category F1?

A. Yes. The warehouse is not part of the manufacturing process. When property is used for storing merchandise purchased from more than one manufacturer, which will be distributed to retail outlets, it is considered commercial property.

CATEGORY F2

Real Property: Industrial

Which Properties are Classified in Category F2?

Category F2 property is the land and improvements used by businesses that add value to a product through development, manufacturing, fabrication or processing of that product.

Business considered industrial businesses include cotton gins, processing plants, paper mills, steel mills, refineries, warehouses storing for a manufacturing facility, cement plants, chemical plants, canning companies and clothing manufacturers.

As discussed for Category F1, warehouses present a unique classification challenge. If the warehouse is used as a part of the manufacturing process, the appraisal district should classify it as an industrial warehouse in Category F2.

For example, an appraisal district should classify a warehouse that stores various kinds of cloth, materials and supplies used by a manufacturing plant to manufacture clothing in Category F2. The warehouse containing these items ensures the efficient operations of the manufacturing business by providing an uninterrupted supply of vital resources. Classify the personal property located within the industrial warehouse as industrial personal property in Category L2.

Also classify a warehouse that only functions to receive the finished clothing from a manufacturing plant as it is manufactured, and then distributes it to wholesale or retail outlets, as Category F2. This warehouse enables the factory to maintain a regular and efficient production schedule by producing clothing even when there is no immediate buyer.

See discussion of commercial real property in Category F1 for additional information on properly categorizing warehouses and their contents

Important Notes in Classifying Industrial Real Property

- Include the value of both the improvements and the land necessary to the industrial operation. The appraisal district may appraise the land, and an appraisal firm may appraise the improvement. The total land and improvement value, however, is classified as Category F2.
- Classify all equipment that would not normally be removed as Category F2 property improvement value. If removing the equipment would damage the structure to the extent that the cost to repair surpasses the market value of the property removed, the equipment is considered real property.
- Do not include additional tracts of land held by the company if that land is not a part of the manufacturing operation.

Category F2 Classification Questions

- Q. A paper company owns a paper mill on a 350-acre tract of land. The mill, employee and visitor parking lot, warehouse, employee recreation area and storage yard are on 50 acres of land. Should I classify the 350 acres of land as Category F2?**
- A. No. Only classify the 50 acres associated with the mill and mill facilities as Category F2. Classify the remaining 300 acres of vacant land as Category E if it does not qualify for open-space land appraisal.
- Q. Is the equipment of a gas processing plant considered Category F2?**
- A. Yes. Classify the land, buildings and value of fixed equipment as Category F2, but classify all inventories and other equipment value of the plant as Category L2.
- Q. A manufacturing facility stores inventory in a location across town. The manufacturing facility does not have enough storage area to warehouse inventory on-site. Should I classify the warehouse as Category F2?**
- A. Yes. Because the property is used as part of the manufacturing process and warehouses excess inventory that cannot be stored on-site, classify the warehouse as Category F2.
- Q. A grain elevator has storage and processing facilities for grain. Should I classify this as Category F2?**
- A. Yes. The processing and storage facilities are a necessary part of the operation and add value to the product. Classify the property as Category F2.
- Q. How should I classify wind turbines operating on a wind farm?**
- A. A wind farm, also known as a wind power plant, uses wind turbines to generate electricity. These large turbines are affixed to the land and should be classified as Category F2. If owned and operated by an electric utility company serving Texas but outside the Electric Reliability Council of Texas (ERCOT) operating area, the wind farm should be classified as Category J. (See

the following question and Category J section for additional information.)

Q. An electric generation plant was just built in the district. In what category should I classify the plant?

A. If the plant is within the operating area of ERCOT, classify the property as Category F2. If the plant is outside the ERCOT operating area, classify the property as Category J.

CATEGORY G

Real Property: Oil and Gas, Minerals and Other Subsurface Interests

Which Properties are Classified in Category G?

Category G includes the non-exempt value of oil and gas, other minerals and certain interests in subsurface land. Mines, quarries, limestone, sand, caliche, gravel and other substances that are part of the land are not minerals, but they are classified in Category G as subsurface interests in land.

Category G includes three subcategories:

- Category G1 includes oil and gas interests.
- Category G2 includes minerals other than oil and gas, such as uranium, lignite and other substances defined as minerals.
- Category G3 includes interests in subsurface land, such as limestone, sand, caliche, gravel and other substances that are not defined as minerals. It also includes real property defined as mines and quarries.

Certain mineral interests are exempt from taxation, and appraisal districts should report this property in Category XC. Tax Code Section 11.146 states:

- (a) "A person is entitled to an exemption from taxation of a mineral interest the person owns if the interest has a taxable value of less than \$500."
- (b) "The exemption provided by Subsection (a) applies to each separate taxing unit in which a person owns a

mineral interest and, for the purposes of Subsection (a), all mineral interests in each taxing unit are aggregated to determine value."

See the section on Category X for more information on reporting exempt property.

Important Notes in Classifying Oil and Gas, Minerals and Other Subsurface Interests

- Appraisal districts should report equipment fixed to the property that is used to produce products such as oil, gas, lignite, coal and gravel in the applicable subcategory.
- Do not include surface land value as Category G1. Categorize the surface land according to the principal use of the property. For instance, when the surface land is used for agriculture or farming, classify the surface land as Category D1.
- The value of Category G property includes producing minerals and nonproducing minerals unless Tax Code Section 11.146 exempts them.

Category G Classification Questions

Q. An oil company has a mineral lease on 8,000 acres of an existing 20,000-acre ranch. Oil has been discovered on the leased land. Which values should I classify as Category G?

A. Classify the value of the non-exempt producing and nonproducing oil and gas reserves as Category G1. Tax Code Section 1.04 defines property as any matter or thing capable of private ownership. Real property, in this case the land and the minerals in place, can each have separate owners. Classify the mineral interest in the 8,000 acres as Category G1 and the 20,000 acres of surface land as Category D1.

Q. An oil company has a storage tank, which is fed by incoming lines from the oil field. How should I classify this property?

A. Activities that take place after the oil and gas has been produced do not qualify as Category G1. Produced wellhead fluids such as crude oil, natural gas and brine must be processed before sale, transport, reinjection or

disposal. This is field processing and involves separating crude oil from solids and water, removing dissolved gas so that it is safe to be transported and stored. Additional cleaning and treating may be necessary before the crude oil may be stored in tanks. At this point, classify the oil and tanks as Category L2 Personal Property Industrial and Manufacturing.

CATEGORY H1

Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes

What is Classified in Category H1?

Category H1 property includes automobiles, motorcycles and light trucks not used to produce income and subject to taxation under Tax Code Section 11.14.

Non-income-producing vehicles are exempt from taxation unless the governing body of a taxing unit has taken an official action to tax them. Appraisal districts are not required to list or appraise exempt vehicles. If non-income-producing vehicles are on the appraisal roll as exempt property, classify them as Category XV.

Important Notes in Classifying Non-income-producing Vehicles

- Includes non-income-producing vehicles only. Classify income-producing vehicles as Category L1.

Category H Classification Questions

Q. A fast food restaurant has a delivery fleet of five small vans. Should I classify the value of these vans as Category H1?

A. No. Because the restaurant uses the vans to produce income, classify them as Category L1.

Q. An individual owns a sedan and a station wagon subject to local option taxation under Tax Code Section 11.14. Should I classify these vehicles as Category H1?

A. Yes. Classify the vehicles as Category H1 because they are privately owned vehicles and not used for income-producing purposes.

CATEGORY H2

Tangible Personal Property: Goods in Transit

Which Properties are Classified in Category H2?

Category H2 property includes personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253.

This property is commonly called “Goods-in-transit” and is defined as tangible personal property that is:

- Acquired in or imported into this state to be forwarded to another location in this state or outside of this state.
- Stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property.
- Transported to another location in this state or outside of this state not later than 175 days after the date the person acquired the property or imported the property into this state.

While goods in transit are exempt under law, the provisions allow local taxing entities to elect to tax these properties. Appraisal districts report the value of these goods before applying the exemption in Category H2.

Important Notes in Classifying Goods in Transit

- Goods-in-transit does not include oil, natural gas, petroleum products, aircraft, dealer’s motor vehicle inventory, dealer’s vessel and outboard motor inventory, dealer’s heavy equipment inventory or retail manufactured housing inventory.

Category H2 Classification Questions

Q. What is the primary difference between Goods-in-transit and freeport goods?

A. Freeport goods are stored on the owner’s property and remain in the control of the owner throughout the transportation process.

CATEGORY J

Real and Personal Property: Utilities

Which Properties are Classified in Category J?

Category J includes the real and personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. Exhibit 5 gives the subcategories for Category J.

**Exhibit 5
Utility Subcategories**

J1	Water Systems
J2	Gas Distribution Systems
J3	Electric Companies and Electric Co-ops
J4	Telephone Companies and Telephone Co-ops
J5	Railroads
J6	Pipelines
J7	Cable Companies
J8	Other
J9	Railroad Rolling Stock (for County Only)

Appraisal districts classify most electric generation plants and equipment as Categories F2 and L2, respectively. This is a result of the restructuring of the electric generation industry in Texas and the separation of businesses owning generation facilities from businesses owning electric transmission and distribution utilities.

Classify generation facilities and electric utility companies serving Texas but outside the ERCOT operating area as Category J.

Classify transmission and distribution facilities and equipment as Category J.

Important Notes in Classifying Utility Properties

- Do not classify property owned by a utility company that is not an operating component of the company as Category J. Classify the property by its predominant use.
- Classify construction work in progress to be used in the operation of the utility company as Category J.
- Classify railroad rolling stock used in the operation of a railroad as Category J9.
- Do not classify rail cars owned and operated by other entities in Category J. They are personal property and classified as L1 or L2 depending on their use.

Category J Classification Questions

Q. A large telephone company owns an office building that houses its regional staff. In addition, it owns a warehouse, garage and storage yard that houses trucks, equipment and inventory. How do I classify this property?

A. Because this property is necessary to the operation of the telephone company, classify all the property as Category J.

Q. A railroad owns 10 acres of right-of-way through a 100-acre ranch under a different ownership. What should I classify as Category J?

A. Only classify the 10 acres of right-of-way owned by the utility as Category J.

Q. An oil company that owns a pipeline also owns 15 drilling rigs. Are the drilling rigs Category J?

A. No. Property classification is based on use. Classify drilling rigs as Category L2.

Q. An affiliate company owns the electric transmission lines that run from an electric generation plant located in my county. How should I classify the property?

- A. First, determine whether the electric generation plant is located inside or outside the ERCOT operating area. If the plant is inside ERCOT, classify the electric generation plant as Category F2 and classify the electric transmission lines as Category J. If the plant is outside ERCOT, classify both the plant and the transmission lines as Category J.

CATEGORY L1

Personal Property: Commercial

Which Properties are Classified in Category L1?

Category L1 includes the personal property of businesses that sell goods or services to the public.

Commercial personal property includes:

- Merchandise inventory, supplies, computers, cash registers, other moveable business equipment, furniture and fixtures in the store.
- Furniture, fixtures, equipment, supplies and inventory located in the office building.

Not all personal property stores in a warehouse is considered commercial personal property. See the discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.

Any income-producing tangible personal property that has a value of less than \$2,500 should be reported in Category XB for exempt property (Tax Code Section 11.145).

Important Notes in Classifying Commercial Personal Property

- Classify all personal property of a commercial business as Category L1.
- Do not include the real property of a business in Category L1. Classify commercial real property as Category F1.
- Category L1 includes vehicles used for income-producing business purposes.

- Category L1 includes the value of boats, aircraft and other recreational vehicles owned by a commercial business.

Category L1 Classification Questions

Q. A local developer owns a Lear jet that she uses for business trips. How should I classify this aircraft?

- A. The aircraft is considered a part of the business operation. Classify it as Category L1.

Q. An oil company owns several drilling rigs. How should I classify this personal property?

- A. Drilling rigs add value to the product (oil and gas) by developing the lease and making the product available for recovery. Classify these properties as Category L2, as described below. Do not classify them as Category L1.

Q. Should I classify distribution warehouse inventory for a manufacturer that distributes its goods to wholesalers as Category L1?

- A. No. Because this warehouse inventory is a part of the manufacturing operation, classify it as Category L2.

CATEGORY L2

Personal Property: Industrial and Manufacturing

Which Properties are Classified in Category L2?

Category L2 properties include the personal property of businesses that add value to a product through development, manufacturing, processing or storage of that product. (See discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.)

Industrial personal property includes manufacturing machinery and equipment, computers, barges, commercial watercraft, trucks, heavy equipment, inventory stock, drilling rigs, portable tools, furniture and fixtures, raw materials, goods in process and finished goods.

Important Notes in Classifying Industrial Personal Property

- Classify all personal property used in the production of a product as Category L2.
- Classify automobiles, trucks, aircraft, watercraft, recreational vehicles and heavy equipment owned by an industrial firm as Category L2.
- Do not classify the real property of an industrial firm as Category L2; industrial real property belongs in Category F2.

Category L2 Classification Questions

Q. Should I classify the personal property inventory of a well service company as Category L2?

A. No. Classify personal property inventory, supplies, equipment, furniture and fixtures of a commercial business as Category L1.

Q. An oil company has a storage yard where equipment that services a drilling operation in the area is stored. How do I classify these properties?

A. Classify the land and any improvements as Category F2. Classify the equipment as Category L2. Do not include this value in Category G. Category G only applies to the nonexempt value of producing and non-producing minerals and to the equipment used in production.

Q. Are support facilities such as compressed air, steam and dehumidification in a manufacturer's building considered Category L2?

A. No. Classify these as Category F2 because they are an integral part of the building.

CATEGORY M

Mobile Homes and Other Tangible Personal Property

Which Properties are Classified in Category M?

Category M includes mobile homes and other personal property, such as non-income-producing boats, travel trailers and personal aircraft.

Category M includes two subcategories:

- Category M1 includes mobile homes on land owned by someone other than the owner of the mobile home.
- Category M2 includes taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll.

Category M1 is an exception to the rule of classifying property by its predominant use. Even if a mobile home is used for residential purposes, classify it as Category M1 if the mobile home and land have different owners. When a mobile home is on land owned by the same owner, report the land and mobile home as one account, classified as Category A or E depending on location. Classify travel trailers that are structures as defined as taxable by Tax Code Section 11.14(b) as Category A or E (if on owned land) or Category M1 (if on rented land).

Non-income-producing personal property includes boats, travel trailers and personal aircraft and is exempt under Tax Code Section 11.14 unless the governing body of a taxing unit takes an official action to tax non-income-producing personal property. Classify taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll as M2 property. If this property is exempt, classify it as Category XV. The law requires PTAD to treat Category M2 as totally exempt in the school district PVS.

Classify boats, travel trailers and personal aircraft that are used to produce income are taxable as Category L1 (used as part of a commercial business) or Category L2 (used as part of an industrial business).

Important Notes in Classifying Other Personal Property

- Personal property shown as Category M must be individually owned. Category M property is owned by individuals and typically used for residential or recreational purposes and not for generating income.
- Do not classify property owned by businesses or listed in the name of a business in this category. The property's current use determines the classification.
- Do not classify income-producing property as Category M2.

Category M Classification Questions

Q. An insurance executive uses an airplane owned by his company and listed in the name of his company. Should I classify the aircraft as Category M?

A. No. This airplane, though it may sometimes be used for pleasure and recreation, is an asset of the company and, therefore, considered business personal property. Classify it as Category L1.

Q. A mobile home is located on the owner's land. He also owns a recreational boat and travel trailer subject to taxation. Should I classify these properties as Category M?

A. You should only classify the boat and travel trailer as Category M. Classify the mobile home and lot as Category A or E, as both are owned by the resident and used for residential purposes.

Q. My district has a mobile home park consisting of eight acres and 35 mobile homes. All the mobile home spaces are leased. Which properties do I classify as Category M?

A. Only classify the mobile homes in the park as Category M1. You should classify the land as Category F1.

CATEGORY N

Intangible Personal Property

Which properties are classified in Category N?

Properties defined as intangible pursuant to Tax Code Section 1.04(6) are classified as Category N. Common examples of intangibles are the stock values of insurance companies and savings and loan associations.

Important Notes in Classifying Intangibles

- Most intangible property is exempt from taxation by law pursuant to Tax Code Section 11.02.
- Do not classify property with undetermined codes as Category N.

Category N Classification Questions

Q. Our district has several undetermined codes. Do I classify these as Category N?

A. No. Do not use Category N as a "catch-all" category. Contact PTAD if you have a classification question.

Q. I have no intangible property in my district. Do I need a Category N on my tax roll?

A. No. You do not need to create a Category N if you have no value to report. However, self-reports do provide a place to record Category N property value. Reserve Category N for intangible personal property if it is needed in the future.

CATEGORY O

Real Property: Residential Inventory

Which Properties are Classified in Category O?

Category O property is residential real property held as business inventory and appraised as a unit. Category O property:

- Is under the same ownership.
- Is contiguous or located in the same subdivision or development.

- Is held for sale in the ordinary course of business.
- Is subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
- Has never been occupied for residential purposes.
- Is not presently leased or producing income.

Important Notes in Classifying Residential Real Property Inventory

- Only classify property as Category O if all the above criteria are met for the property.
- If the criteria are met, classify both the land and improvement as Category O.

Category O Classification Questions

Q. A 300-acre tract of land is subdivided into one-acre tracts. One house was built on a lot as a commercial venture. The house has never been occupied, nor any of the lots developed. They are for sale in the normal course of business. Do I classify the property as Category O?

A. Yes. The properties are owned by the same person, contiguous and have never been occupied. The appraisal district appraises the properties as a unit and classifies them as Category O.

Q. A local developer built 35 homes in a subdivision. Ten have sold and are occupied. The others are for sale but remain vacant. Which properties should I classify as Category O?

A. Classify the 25 houses that are vacant as Category O. Classify the 10 houses that have sold and are residences as Category A.

CATEGORY S

Special Inventory

Which Properties are Classified in Category S?

Category S accounts include certain personal property of businesses that provide items for sale to the public. These personal property items are appraised based on total annual sales in the prior tax year. Special inventory and their applicable Tax Code provisions are defined as follows:

Sec. 23.121, Dealer’s Motor Vehicle Inventory.

Dealer’s motor vehicle inventory means all motor vehicles held for sale by a dealer. A motor vehicle is defined as a towable recreational vehicle or a fully self-propelled vehicle with at least two wheels which has as its primary purpose the transport of a person or persons, or property, whether the vehicle is intended for use on a public street, road or highway

Sec. 23.124, Dealer’s Vessel and Outboard Motor Inventory.

Dealer’s vessel and outboard motor inventory means all vessel and outboard motors held for sale by a dealer and includes any watercraft, other than a seaplane on water, used or capable of being used for transportation on water. This does not include:

- vessels of more than 65 feet in length, measured from end to end over the deck, excluding sheer; and
- canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown.

Vessel also includes trailers that are treated as vessels if it is designed to carry a vessel and is either a trailer or semitrailer.

Outboard motor means any self-contained internal combustion propulsion system, excluding fuel supply, that is used to propel a vessel and is detachable as a unit from the vessel.

Sec. 23.1241, Dealer’s Heavy Equipment Inventory.

Dealer’s heavy equipment inventory means all items of heavy equipment that a dealer holds for sale, lease or rent in this state during a 12-month period. This equipment includes self-propelled, self-powered or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 1,500 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining or forestry uses. This type of equipment must be held by a dealer as defined by law and must meet other requirements of law.

Sec. 23.127, Retail Manufactured Housing Inventory.

Retail manufactured housing inventory means all manufactured homes that a retailer holds for sale at retail. Manufactured housing means:

- a HUD-code manufactured home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory; or
- a mobile home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Tax Code Section 23.127 refers to the definitions in Occupations Code Section 1201.003 for HUD-code manufactured home and mobile home, as summarized in **Exhibit 6**.

Important Notes in Classifying Special Inventory

- Advice from legal counsel is necessary to determine whether heavy equipment inventory qualifies for special appraisal. If it does not qualify, classify the property as Category L1.

Exhibit 6

Occupations Code Section 1201.003

HUD-Code Manufactured Home	Mobile Home
<p>A structure:</p> <ul style="list-style-type: none"> • constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home. <p>Does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.8(g).</p>	<p>A structure:</p> <ul style="list-style-type: none"> • constructed before June 15, 1976; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home.

CATEGORY X

Exempt Property

Which Properties are Classified in Category X?

Exempt property must meet legal requirements mainly detailed in the Tax Code. Owners of certain exempt properties need not file exemption applications with the appraisal district to qualify for the exemption: public property (Section 11.11), implements of husbandry (Section 11.161), family supplies (Section 11.15) and farm products (Section 11.16).

Other exemptions have local option provisions for taxation (Sections 11.111, 11.14, 11.24, 11.251, 11.252, 11.253 and

11.32). These exemptions are not required by law, and a local taxing unit can elect to provide the exemption.

Some exemptions are partial exemptions, such as residence homestead exemptions and organizations constructing or rehabilitating low-income housing.

Businesses operating in a foreign trade zone usually seek tax-exempt status for their inventory (imported goods) through renditions.

Exhibit 7 lists classifications designed to classify exempt property for reporting purposes only. It does not include all exemptions and is simply a reporting tool. Residence homestead exemption information is captured in EARS and school district self-reports.

Exhibit 7
Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under \$2,500
XC	11.146	Mineral interest property valued under \$500
XD	11.181	Improving property for housing with volunteer labor

Classification Code	Tax Code Section	Exemption
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers
XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

Important Notes in Classifying Exempt Property

- Verify that a property cannot be properly classified in one of the other Category X designations before placing a property in Category XV.
- Mineral interest property and tangible business personal property within the allowed exemption amount should be classified as the appropriate X category.

Category X Classification Questions

Q. A school district recently purchased a house that it now uses for administrative offices. How should I classify the property?

A. Reclassify the property from Category A to Category XV. The property is now owned by the school district and used for a public purpose and is therefore totally exempt.

Q. A doctor purchased an old school and converted it into offices. How should I classify the property?

A. Reclassify the property from Category XV to Category F1. The formerly totally exempt property is now commercial real property and is taxable.

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2024

USES OF
PROPERTY



2024 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	2,999	1,335.2867	36,966,760	0	0	36,966,780	213,611,890	866,260	443,980	251,888,910	246,534,550
A2	635	365.4620	8,494,810	0	0	8,494,810	11,095,580	0	0	19,590,390	19,284,030
A3	62	22.1483	686,190	0	0	686,190	565,600	0	0	1,251,990	1,245,680
A*	3,696	1,722.8970	46,147,760	0	0	46,147,780	225,273,270	866,260	443,980	272,731,290	267,064,260
B1	84	81.7454	1,659,330	0	0	1,659,330	20,116,736	0	0	21,776,066	21,292,976
B2	3	1.0010	36,050	0	0	36,050	177,870	0	0	213,920	213,920
B*	87	82.7464	1,695,380	0	0	1,695,380	20,294,606	0	0	21,989,986	21,606,896
C1	1,257	759.9491	16,043,490	0	0	16,043,490	21,910	0	0	16,065,400	15,903,400
C2	4	13.1420	242,330	0	0	242,330	0	0	0	242,330	242,330
C3	1	0.1500	3,840	0	0	3,840	0	0	0	3,840	3,840
C*	1,262	773.2411	16,289,660	0	0	16,289,660	21,910	0	0	16,311,570	16,149,570
D1	4,653	691,650.4926	0	85,335,980	2,452,351,180	85,335,980	0	0	0	85,335,980	85,335,980
D2	550	0.0000	0	0	0	0	17,888,340	0	0	17,888,340	17,867,060
D*	5,203	691,650.4926	0	85,335,980	2,452,351,180	85,335,980	17,888,340	0	0	103,224,320	103,203,040
E	1,034	9,144.2388	77,225,800	0	0	77,225,800	493,620	0	0	77,719,420	75,427,240
E1	1,327	2,493.0385	23,274,330	0	0	23,274,330	203,292,550	192,270	0	226,759,150	223,211,430
E2	561	1,210.9969	19,061,090	0	0	19,061,090	20,661,670	25,540	0	39,748,300	37,755,330
E3	139	629.1288	6,228,410	0	0	6,228,410	3,278,710	0	0	9,507,120	9,409,780
E*	3,061	13,477.4028	125,789,630	0	0	125,789,630	227,728,550	217,810	0	353,733,990	345,903,780
F1	558	2,207.3264	33,890,780	0	0	33,890,780	213,305,500	0	0	247,196,280	245,747,835
F2	217	6,216.1240	43,374,630	0	0	43,374,630	50,081,220	0	402,071,800	495,527,650	485,169,030
F*	775	8,423.4504	77,265,410	0	0	77,265,410	263,386,720	0	402,071,800	742,723,930	730,916,865
G1	8,708	0.0000	0	0	0	0	0	0	1,137,060,150	1,137,060,150	1,049,822,623
G1C	14	0.0000	0	0	0	0	0	0	4,218,880	4,218,880	3,433,110
G*	8,722	0.0000	0	0	0	0	0	0	1,141,279,030	1,141,279,030	1,053,255,733
J1	1	0.0000	0	0	0	0	0	15,100	0	15,100	15,100
J2	3	10.2000	64,150	0	0	64,150	28,320	0	0	92,470	92,470
J3	78	267.1180	1,626,590	0	0	1,626,590	3,160,010	0	64,209,080	68,995,680	68,896,360
J4	68	5.3540	139,000	0	0	139,000	684,540	0	7,305,050	8,128,590	8,128,590
J5	9	0.0000	0	0	0	0	0	0	35,557,200	35,557,200	35,557,200
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	168	0.0000	0	0	0	0	0	0	324,075,820	324,075,820	287,621,160
J6A	5	0.0000	0	0	0	0	0	0	330,720	330,720	19,500
J7	3	0.0000	0	0	0	0	0	0	2,460,690	2,460,690	2,460,690
J8	18	0.0000	0	0	0	0	0	0	19,541,330	19,541,330	19,541,330
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	356	282.6720	1,829,740	0	0	1,829,740	3,872,870	15,100	453,492,880	459,210,600	422,345,400
L1	548	0.0000	0	0	0	0	0	54,371,780	0	54,371,780	54,371,780
L1M	3	0.0000	0	0	0	0	0	0	76,570	76,570	76,570
L1	551	0.0000	0	0	0	0	0	54,371,780	76,570	54,448,350	54,448,350
L2	2	0.0000	0	0	0	0	0	909,400	0	909,400	909,400
L2A	31	0.0000	0	0	0	0	0	0	20,533,320	20,533,320	20,533,320



2024 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	77	0.0000	0	0	0	0	0	0	40,243,930	40,243,930	40,243,930
L2D	14	0.0000	0	0	0	0	0	0	2,348,720	2,348,720	2,348,720
L2G	141	0.0000	0	0	0	0	0	0	95,121,950	95,121,950	95,121,950
L2H	25	0.0000	0	0	0	0	0	0	7,339,650	7,339,650	7,339,650
L2J	91	0.0000	0	0	0	0	0	0	2,938,490	2,938,490	2,938,490
L2L	3	0.0000	0	0	0	0	0	0	903,610	903,610	903,610
L2M	59	0.0000	0	0	0	0	0	0	29,075,280	29,075,280	29,075,280
L2P	34	0.0000	0	0	0	0	0	0	2,945,540	2,945,540	2,945,540
L2Q	26	0.0000	0	0	0	0	0	0	2,757,150	2,757,150	2,757,150
L2	504	0.0000	0	0	0	0	0	909,400	204,209,740	205,119,140	205,119,140
L*	1,055	0.0000	0	0	0	0	0	65,201,160	204,285,310	259,567,490	259,567,490
M1	1,493	0.0000	0	0	0	0	40,820	62,352,650	0	62,393,470	62,258,310
M*	1,493	0.0000	0	0	0	0	40,820	62,352,650	0	62,393,470	62,258,310
O	3	8,4300	77,420	0	0	77,420	0	0	0	77,420	77,420
O*	3	8,4300	77,420	0	0	77,420	0	0	0	77,420	77,420
S	6	0.0000	0	0	0	0	0	2,694,630	0	2,694,630	2,694,630
S*	6	0.0000	0	0	0	0	0	2,694,630	0	2,694,630	2,694,630
XB	15	0.0000	0	0	0	0	0	0	8,800	8,800	0
XC	789	0.0000	0	0	0	0	0	0	194,200	194,200	0
X	4	1.3150	51,000	0	0	51,000	585,840	0	0	636,840	0
XV	91	86.6200	822,170	0	0	822,170	2,535,310	186,460	2,785,220	6,329,160	0
XVC	50	273.0170	1,968,550	0	0	1,968,550	10,679,320	0	0	12,647,870	0
XVH	9	16.1350	947,990	0	0	947,990	16,567,480	0	0	17,515,470	0
XVR	66	69.4380	1,750,610	0	0	1,750,610	11,796,540	0	0	13,547,150	0
XVS	33	244.3607	2,793,960	0	0	2,793,960	44,631,850	0	0	47,425,810	0
XVT	87	458.2018	4,188,050	0	0	4,188,050	24,383,740	0	0	28,571,790	0
XVX	37	484.9300	2,163,280	0	0	2,163,280	287,890	0	0	2,451,170	0
X*	1,161	1,634.0175	14,685,610	0	0	14,685,610	111,467,970	186,460	2,988,220	129,328,260	0
TOTAL:	26,880	718,055.3498	283,780,630	86,335,980	2,452,361,180	369,116,610	869,973,056	121,614,080	2,204,562,230	3,565,266,986	3,284,843,394

2024

EXEMPTION

DATA

FRIO COUNTY APPRAISAL DISTRICT
815 SOUTH OAK ST/ PEARSALL, TEXAS 78061

LIST OF TAXING ENTITIES AND EXEMPTIONS OFFERED:

Open Space (AG) valuation – mandatory—all entities

Disabled Veterans or Surviving Spouse or 1st Responders – mandatory –all entities

FRIO COUNTY GENERAL FUND:	Elderly Homestead (up to 25,000) or Disability (up to 7,500)
FRIO COUNTY LATERAL ROAD:	Regular Homestead (up to 3,000) or Elderly Homestead (up to 25,000) or Disability (up to 7,500)
PEARSALL INDEPENDENT SCHOOL DISTRICT:	Regular Homestead (up to 100,000) Elderly Homestead (up to 10,000) or Disability (up to 10,000)
DILLEY INDEPENDENT SCHOOL DISTRICT:	Regular Homestead (up to 100,000) Elderly Homestead (up to 10,000) or Disability (up to 10,000) Local Option Elderly Homestead (up to 10,700)
CITY OF PEARSALL:	Elderly Homestead (up to 25,000) Disability (up to 25,000)
CITY OF DILLEY:	Elderly Homestead (up to 3,000)
FRIO HOSPITAL DISTRICT:	Elderly Homestead (up to 10,000)
EMER. SERV #1 DISTRICT:	Elderly Homestead (up to 25,000) or Disability (up to 7,500)
EUWC DISTRICT:	Elderly Homestead (up to 25,000) or Disability (up to 25,000)

VETERANS EXEMPTIONS

For a disability of at least	An exemption of up to
10% but not more than 29%	5,000 assessed value *
30% but not more than 49%	7,500 assessed value *
50% but not more than 69%	10,000 assessed value *
70% and over	12,000 assessed value *
10% or more disability and 65 years of age or older	12,000 assessed value *
Loss of the use of one or more limbs, total blindness in one or both eyes, or paraplegia	12,000 assessed value *

*If more than one property, between 5,000 and 12,000 can be claimed on the other account.

100% Disabled veterans or surviving spouse or first responder killed in the line of duty totally exempt on HS.